

**Arizona Department of Administration  
Financial Services Division**

***Employee Orientation Information  
and  
Guide to Principal Services  
of the  
General Accounting Office***



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## **Arizona Government**

The Government of the State of Arizona, like the Federal Government in Washington, D.C., is made up of three separate branches: executive, legislative and judicial.

The judicial branch of State Government consists of the Arizona Supreme Court, the Arizona Court of Appeals and the Superior Court augmented by the counties' Justice of the Peace Courts and the municipalities' Municipal Courts. Courts resolve legal disputes, manage trials and interpret the law.

The legislative branch of Arizona Government consists of the State's two principal law making bodies—the Arizona Senate and the Arizona House of Representatives—as well as the Office of the Auditor General and the Department of Library, Archives and Public Records.

The executive branch of Arizona Government is comprised of more than 125 agencies, departments, boards, commissions, councils and administrations. These bodies involve themselves with carrying out the law and performing the day-to-day business of State government.

## **The Arizona Department of Administration**

The Arizona Department of Administration (ADOA) is an executive branch agency. The Director of ADOA, who is appointed by and reports directly to the Governor, is statutorily required and empowered to make many decisions regarding the way the executive branch of Arizona Government functions.

ADOA's mission is primarily to provide support services for other State agencies and their employees.

The ADOA has a number of divisions, each managed by an assistant director, reflecting the various types of duties the agency performs.

### **The Director's Office**

In a commercial environment, this would be thought of as the executive suite. The Director's Office, in addition to the Director, the Deputy Director and their support staff, is also home to ADOA's Administrative Counsel, Legislative Liaison, Public Information Office, as well as the Agency's Ombudsman.

## **The Capitol Police**

The Capitol Police provide security for the Capitol Mall. In addition to the activities one normally associates with a police department, they also provide safety training.

## **The Management Services Division (MSD)**

MSD takes care of many of the administrative functions—such as accounting and purchasing—involved in the management of ADOA itself. It also provides a number of statewide services such as fleet management, the print shop, the interagency mailroom and statewide surplus property management.

## **The General Services Division (GSD)**

GSD is the State's general contractor and property manager. It is responsible for the construction of new State buildings and the operation, maintenance and physical security of those same buildings and their surrounding grounds. GSD also negotiates leases for facilities needed for State operations.

## **The Internal Technology Services Division (ITSD)**

ITSD may be said to represent the software side of ADOA's information technology activities. It is involved in programming changes to the State's principal automated systems for accounting, human resources and payroll as well as supporting ADOA's local area network.

## **The Information Services Division (ISD)**

ISD represents the hardware aspect of ADOA's information technology activities. It supports the mainframe computer upon which statewide applications are run. It also is responsible for operating State government's telephone system.

## **The Human Resources Division (HRD)**

HRD is the State's personnel office, involving itself not only in helping agencies fulfill their staffing requirements, but also in the administration of employee benefits for State employees.

## **The Financial Services Division (FSD)**

As its name implies, the sections of this division concern themselves with the financial matters of State government. FSD is comprised of three sections: Risk Management, the State Procurement Office and the General Accounting Office.

### Risk Management

Risk Management is essentially an insurance company for State government. It pays settlements as well as judgements to discharge property, liability and worker's compensation claims against State agencies. Perhaps more important than merely paying claims, Risk Management safety consultants work with State agencies to prevent losses from occurring in the first place. Most Risk Management employees are claims adjusters.

### State Procurement Office (SPO)

SPO negotiates and monitors statewide contracts from which various State agencies purchase most of their goods and services. It helps to foster fair competition between bidders and makes sure that Arizona taxpayers get the best value for their money. SPO also trains procurement personnel to comply with the State Procurement Code. Additionally, SPO operates a co-operative that entitles member municipalities throughout the State to purchase goods and services under the provisions of its statewide contracts.

### General Accounting Office (GAO)

The GAO is the State's principal accounting office and is managed by the State Comptroller. It provides a great variety of financial services to State agencies. Many of GAO's services are statewide in nature and are distinct from the decentralized accounting tasks most agencies perform for themselves. A list of GAO's primary functions includes:

- Overall controllership and oversight of State financial operations.
- Preparation and distribution of State government disbursements.
- Centralized and specialized payroll services.
- Preparation of the State's annual financial statements.
- Support for and testing of statewide automated financial and payroll systems.
- Administration of and accounting for Federal monies.
- Development and publication of policies and procedures.
- Control of access to the State's automated financial systems.
- Financial consulting to State agencies.
- Internal auditing.

## **The Legal Environment of Arizona Government** **Particularly as it affects the General Accounting Office (GAO)**

We live in a society of laws. Those of us who work in government are not only subject to those laws, but we are often also involved in the processes that make, enforce or administer those laws. Because of the nature of our work, we often hear references to rules, statutes and policies in the workplace. It is important therefore that we, as government workers, know and understand the origin of these laws and the relationships between them.

The United States has a federal system of government. This means that the powers of and responsibilities for governmental activities are shared between state governments and the Federal Government. The division of authority is not always totally clear and can be affected by factors not directly involving the law (such as financial issues). There is, nonetheless, what is said to be a hierarchy of laws that we all recognize and that is shown below:





## **The United States Constitution**

The United States Constitution is the supreme law of the land. Its supremacy is claimed by Article VI of the U.S. Constitution and is acknowledged by Article II of the Arizona Constitution. The U.S. Constitution is the legal charter under which the United States of America was formed and by which the United States of America functions.

## **The Arizona Constitution**

The Arizona Constitution is the charter under which the State of Arizona joined the Union and is, except for the U.S. Constitution, the supreme law of Arizona.

While the GAO rarely finds itself directly involved in Constitutional issues—either Federal or State—much of what it does is indirectly guided by these charters.

## **Federal Laws, Regulations, Rules, Procedures and Guidelines**

In any system of government where authority is shared, there are bound to be disputes, uncertainties and gray areas. The gray headline of this section reflects this ambiguity. In many areas in which certain powers would seem, from a legal perspective, to be reserved to the State of Arizona, Federal directives nonetheless take precedence. This is particularly so when Federal funds needed by the State are involved.

## **The Arizona Revised Statutes (ARS)**

Much of what the GAO does on a day-to-day basis is dictated by Statutes. These are the laws that most directly govern Arizona and its government. They cover all aspects of Arizona society—crimes and criminal proceedings, the environment, education, professional licensure—not just its government.

The Statutes, generally cited by their ARS section, are laws typically enacted by the Legislature and signed into law by the Governor. These laws can also come into being as referenda or initiatives voted into law by Arizona's citizens.

## **Arizona Session Law**

These Laws are similar to and have the same effect as the Statutes, but tend to address matters of a more temporary nature, such as the appropriation of funds, or deal with matters which do not readily fit within any of the Titles of the ARS.

## **Arizona Administrative Rules**

Often referred to as the “Rules” or the Arizona Administrative Code and generally cited as AAC, the Rules are detailed regulations promulgated by State Agencies dealing with very specific administrative issues.

Many sections of the rules involve regulation of professions in the State. For example, the Arizona Board of Accountancy has its own set of rules dealing with the licensure and conduct of public accountants.

The Arizona Department of Administration (ADOA), not surprisingly, is responsible for many of the rules by which State Government operates. Such rules include the Procurement Rules and the Personnel Rules.

## **Policies and Procedures**

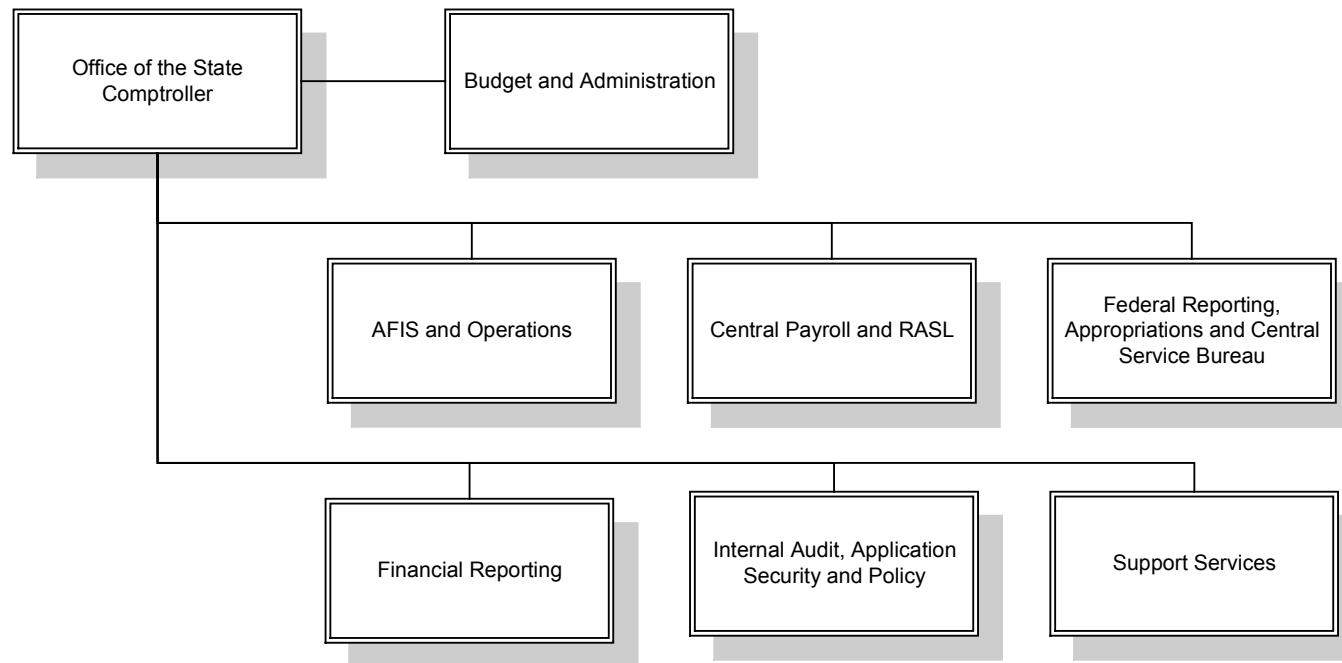
Finally, Policies and Procedures address areas which are not fully covered or explained in sufficient detail by the Statutes, Laws or Rules.

Some Policies and Procedures are very specific to the agency that produces them. For example, the Department of Public Safety has a set of Policies and Procedures addressing the uniforms worn by its officers.

In addition to publishing Policies and Procedures specific to the agency, the ADOA Director is statutorily empowered and required to promulgate certain statewide Policies and Procedures dealing with administrative and accounting matters. The latter are often issued through the GAO in the form of the State of Arizona Accounting Manual (SAAM) and Technical Bulletins (TBs).

*Note: Information about access to some of the documents containing these bodies of laws, rules, regulations and policies can be found in the Resources Available section at the end of this publication.*

# General Accounting Office Functional Organization Chart



# GAO Overview

The GAO is managed by the Comptroller of the State of Arizona so, perhaps, a proper place to begin to describe what GAO does is to list what the State Comptroller does. The State Comptroller:

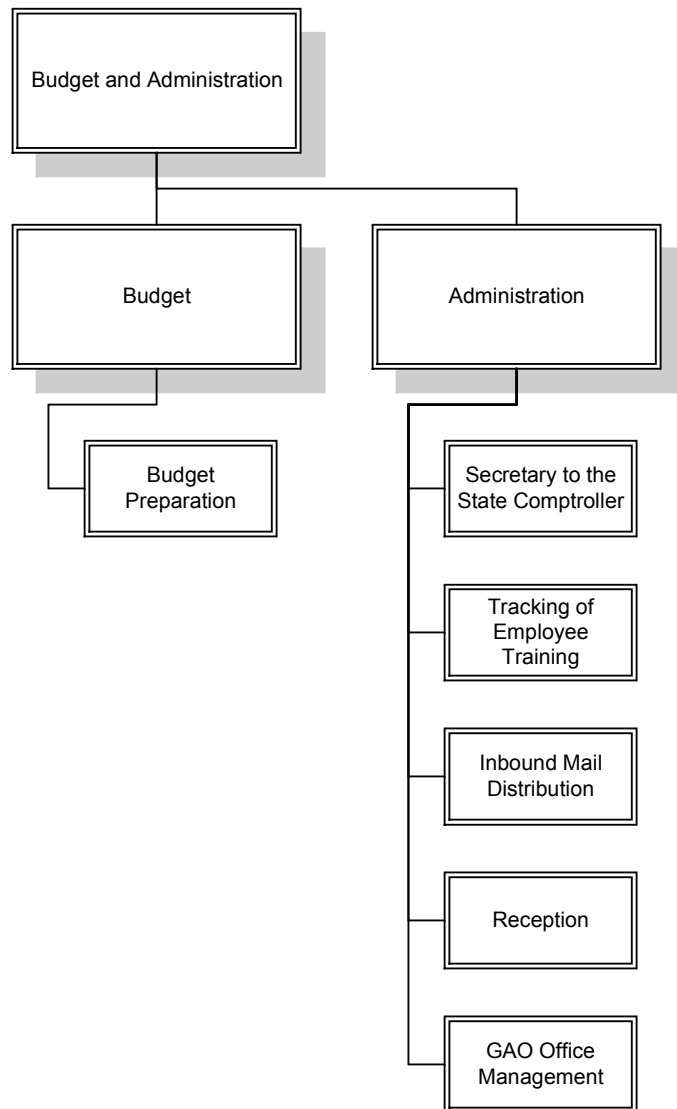
- Develops and publishes policies and procedures for accounting, financial reporting and internal controls and monitors agencies' compliance with those policies and procedures.
- Provides assistance to State agencies with respect to accounting, financial reporting and internal controls.
- Produces the statewide annual financial reports.
- Acts as the State's principal administrator of financial relationships with the Federal Government, local governments, vendors, employees, and investment specialists.
- Has primary responsibility for the State's automated accounting and payroll systems.
- Manages the administrative functions of the GAO.

All of the processes on GAO's functional organization charts and on the description of principal services fit directly or indirectly into one of the preceding categories. Taken as a whole, they mean that the State Comptroller functions as the State of Arizona's chief statewide accountant and that the units and groups within GAO work to support the activities of the State Comptroller.

The charts and descriptions are organized around types of service. While all similar types of service may report to a single manager in GAO, that may not always be the case. Moreover, a single manager may have responsibility for services of differing types. Furthermore, a single staff member may perform a number of functions or a single function may be performed by a number of GAO employees. Personnel and their roles may change over time, but the duties of the State Comptroller and the GAO tend to remain constant.

Not everything that the GAO, its managers and its staff do is contained in the charts and descriptions that follow. As with any other business or governmental unit, there are a number of ongoing activities that must be performed to support the unit's principal services. Such activities include personnel administration, customer relationship management and measurement, as well as tactical, strategic and business continuity planning.

# Budget and Administration Functional Organization Chart



<b><i>Unit</i></b>	<b>Budget and Administration</b>
<b><i>Group</i></b>	<b>Budget</b>
<b><i>Principal Service</i></b>	Budget Preparation.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To accurately forecast and financially provide for the financial resources required to operate the GAO.</li> <li>• To appropriately balance among efficiency, effectiveness, economy and acceptable levels of service in financing GAO operations.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Analysis of State and customer needs in light of legal and operational requirements.</li> <li>• Analysis of personnel and materiel required to address State and customer needs.</li> <li>• Analysis of costs required to secure the necessary personnel and materiel.</li> <li>• Projection and allocation of required costs over budgetary periods.</li> <li>• Meeting and negotiating with ADOA management, the OSPB and the JLBC.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• The GAO annual and biennial budgets, plus periodic adjustments and revised forecasts.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• The GAO is run as economically as possible while providing mission critical services and meeting customer expectations.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A degreed accountant with a knowledge of or willingness to learn State operations, GAO operations, AFIS, and the State's budgeting system.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – The State's principal automated accounting system.</li> <li>• <u>JLBC</u>: Joint Legislative Budget Committee – That organ of the State's Legislature that concerns itself with budgetary matters.</li> <li>• <u>OSPB</u>: Office of Strategic Planning and Budgeting – The gubernatorial unit that concerns itself with budgetary matters.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• A strong GAO is necessary to coordinate the State's financial operations. To maintain a requisite level of service, the GAO requires adequate resources. The budgeting process insures the maintenance of adequate resources for the least possible cost.</li> </ul>

<b><i>Unit</i></b>	<b>Budget and Administration</b>
<b><i>Group</i></b>	<b>Administration</b>
<b><i>Principal Service</i></b>	Secretary to the State Comptroller.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To respond to customers of the State Comptroller and the General Accounting Office.</li> <li>• To respond to the needs of other areas in FSD and ADOA.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• To prepare correspondence as directed by the State Comptroller.</li> <li>• To route documents to other staff as directed by the State Comptroller.</li> <li>• To file correspondence and documentation.</li> <li>• To answer the phone in the Administrative area.</li> <li>• To compile, review and submit time &amp; attendance information for the GAO.</li> <li>• Minutes for GAO Manager's and Large CFO meetings.</li> <li>• To assist GAO staff with issues and questions.</li> <li>• Back up for the input of time &amp; attendance for the CSB agencies.</li> <li>• Tracking of resumes submitted.</li> <li>• Back up for GAO web site stories.</li> <li>• GAO Webmaster.</li> <li>• Update GAO website registrar.</li> <li>• Update GAO Organizational charts.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Correspondence, minutes.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Positive flow of information from mail and/or phone calls to the State Comptroller and others.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State Comptroller, GAO staff, State agencies, outside callers</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative, computer &amp; customer service skills</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• This position also covers absences in other areas of Support Services.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• This position deals with high level State agency personnel in helping them to coordinate meeting with or discussing issues with the State Comptroller. This position also assists the State Comptroller with administrative tasks freeing him up to do more important things.</li> </ul>

<b><i>Unit</i></b>	<b>Budget and Administration</b>
<b><i>Group</i></b>	<b>Administration</b>
<b><i>Principal Service</i></b>	Administration of Employee Training.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To assist GAO employees in registering for classes offered by the GAO, ADOA, AzGU, and non-State providers.</li> <li>• To track the training activities of GAO employees to make sure they attend the requisite classes and to assist them in meeting their CPE reporting obligations.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• The registration of GAO employees in classes.</li> <li>• The retention of GAO employees' training records.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Registrations in required and optional classes.</li> <li>• A transcript or log of the classes attended by each employee.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Assurance that GAO employees are properly trained.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• GAO employees</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative, computer and customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Personnel are properly trained for the assignments they are given and professionals are in compliance with their licensing requirements.</li> </ul>

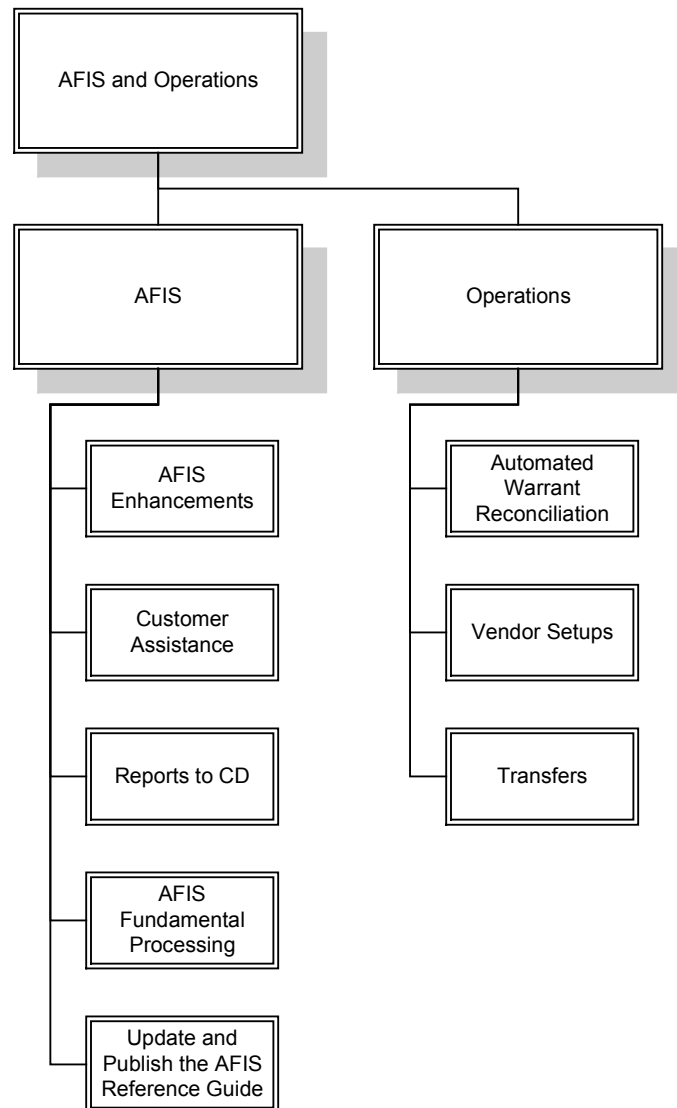


<b><i>Unit</i></b>	<b>Budget and Administration</b>
<b><i>Group</i></b>	<b>Administration</b>
<b><i>Principal Service</i></b>	Inbound mail distribution.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To distribute mail to internal GAO staff as quickly as possible.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Time stamp all mail and distribute to internal staff mailboxes for their pickup.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Time stamped mail distributed to GAO staff.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• GAO staff receiving mail that is directed or should be directed to them for information or action.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Directly, GAO employees; indirectly, whoever sends mail to GAO employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative and customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Misdirected mail delays responses to senders and, if applicable, results in less than timely resolution of their problems.</li> </ul>

<b><i>Unit</i></b>	<b>Budget and Administration</b>
<b><i>Group</i></b>	<b>Administration</b>
<b><i>Principal Service</i></b>	Reception
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To greet customers and visitors to GAO in a friendly and professional manner while maintaining reasonable physical security.</li> <li>• To answer and redirect telephone calls placed to the GAO main line.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Welcoming and assisting customers both at the front desk and on the telephone.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Appropriately identified, greeted and directed customers.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Courteous yet efficient handling of visitors and callers.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All those who visit or call the GAO.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative and customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Highly significant. This area is also the first (and sometimes only) contact between the GAO and its customers. It is vital that customers are served courteously and quickly while maintaining appropriate physical security of the premises.</li> </ul>

<b>Unit</b>	<b>Budget and Administration</b>
<b>Group</b>	<b>Administration</b>
<b>Principal Service</b>	GAO office management. Accounts payable processing; personnel administration; GAO asset tracking; processing of staff badges; administration of print shop orders; LAN and telecommunications coordination; payroll stuffer coordination; miscellaneous activities involved in GAO office management.
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To ensure the GAO invoices are sent to MSD for timely and accurate processing.</li> <li>• To provide reasonable stewardship over and accountability for GAO fixed assets.</li> <li>• To prepare information for timely and accurate personnel changes.</li> <li>• To ensure requests for changes in computer or telephone changes are processed and implemented.</li> <li>• To ensure that only authorized individuals receive GAO badges and have access to the GAO.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Research invoices to make sure they are correct and consistent with what was ordered.</li> <li>• Ensure, by way of encumbrance, that funds are available to pay invoices.</li> <li>• Prepare necessary paperwork for routine personnel changes.</li> <li>• Track GAO assets and equipment inventory.</li> <li>• Order items from the print shop based on need to keep printing at a minimum.</li> <li>• Submit requests for changes of telephone and computer service.</li> <li>• Coordinate and proof payroll stuffer information and submit to State Comptroller for approval.</li> <li>• Miscellaneous other tasks to ensure GAO workflow is interrupted as little as possible.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Invoices prepared for payment; personnel actions; computer and telecommunication changes; fixed asset inventories; badges correctly issued for staff; payroll stuffers meeting State guidelines; reduced printing costs.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• An efficiently, effectively and economically run GAO.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• GAO.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Administrative, computer and customer service skills.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• This position also covers absences, breaks, etc. for other areas of Support Services.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>LAN</u>: Local area network – a mechanism to coordinate the activities of and share resources among multiple microcomputers.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• Significant to the State by ensuring property and personnel are safeguarded. Invoices are submitted timely for payment to take advantage of vendor discounts. Staff members have equipment etc. needed to do their jobs.</li> </ul>

# AFIS and Operations Functional Organization Chart



<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>AFIS</b>
<b><i>Principal Service</i></b>	AFIS enhancements.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To correct AFIS technical problems accurately and quickly while assisting in the completion of three AFIS enhancements per year.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Propose and discuss changes to the AFIS programming group. Develop test plans, test programming changes, document program changes, and monitor program changes.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Tests plans, documentation of program changes, tests completed and results of tests.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• More efficient and effective programs with fewer anomalies; higher customer satisfaction.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies, all AFIS users and GAO personnel.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with an accounting degree and a knowledge of or willingness to learn government operations and the State of Arizona's mainframe accounting system. The candidate should have good customer service and analytical skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• With the passage of time, AFIS users require additional features, functions and reports to better manage agency operations. Users' increasing needs are satisfied and AFIS' useful life is lengthened by enhancements.</li> </ul>

<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>AFIS</b>
<b><i>Principal Service</i></b>	Customer assistance.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To answer accurately and quickly customer questions relating to AFIS and accounting.</li> <li>• To ensure that appropriations and funds are correctly established on a timely basis.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Answer telephone calls, train users, review the appropriation load and agencies' structures, perform research and explain results.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Answers to customer questions; completed transactions.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Satisfied and more knowledgeable AFIS users.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• The JLBC, OSPB, all State agencies, all AFIS users and GAO personnel.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with an accounting degree and a knowledge of or willingness to learn government operations and the State of Arizona's mainframe accounting system. The candidate should have good customer service and analytical skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> <li>• <u>JLBC</u>: Joint Legislative Budget Committee; an entity of the Arizona Legislature that concerns itself with financial matters.</li> <li>• <u>OSPB</u>: Governor's Office of Strategic Planning and Budgeting; an Executive Branch entity that concerns itself with financial matters.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Uninformed AFIS users could incorrectly account for the receipt and expenditure of State funds.</li> <li>• Inaccurate loading of appropriations could result in unauthorized spending.</li> </ul>

<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>AFIS</b>
<b><i>Principal Service</i></b>	Reports to CD
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To provide AFIS and HRMS reports on CD accurately and quickly.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Create labels, cold process files, create master CD, and burn master onto 125 CDs.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Reports on CDs</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Satisfied and more efficient AFIS and HRMS users.</li> <li>• Cost reductions effected by eliminating the need of more expensive microfiche.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All state agencies and GAO employees</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with knowledge of or willingness to learn government operations</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's principal automated accounting system.</li> <li>• <u>HRMS</u>: Human Resource Management System; the State's principal automated payroll and human resources system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Reduction in time required to research information regarding financial and payroll data.</li> <li>• Significant cost savings to the state to move reports from microfiche to CD. Estimation of \$4200 per month for AFIS reports and \$6000 to \$8000 for the HRMS reports (amount varies depending on the number of payrolls run in a given month).</li> </ul>

<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>AFIS</b>
<b><i>Principal Service</i></b>	Update and Publish the AFIS Reference Guide.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To provide State employees with information necessary to properly enter transactions into and extract data from AFIS.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Identifying and documenting changes made to AFIS.</li> <li>• Writing and publishing procedures reflecting changes to AFIS.</li> <li>• JLBC and JCCR minutes to identify changes to existing appropriations.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Updates to the AFIS Reference Guide.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• State employees with knowledge of how to enter transactions into and extract data from AFIS.</li> <li>• Reduction or elimination of frustration and errors in data input and data extraction.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed or non-degreed accountants with knowledge of or willingness to learn the financial operations of state government and the legal requirements for Arizona governmental financial reporting.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• This position requires a degreed accountant with an understanding of AFIS, accounting, mainframe technology and an ability to write clearly and well..</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System—the State’s principal statewide automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• AFIS is Arizona’s principal automated statewide accounting system. Guidance to AFIS users is necessary to make sure that those users understand how to enter accounting data and how to extract financial information that supports State operations.</li> </ul>



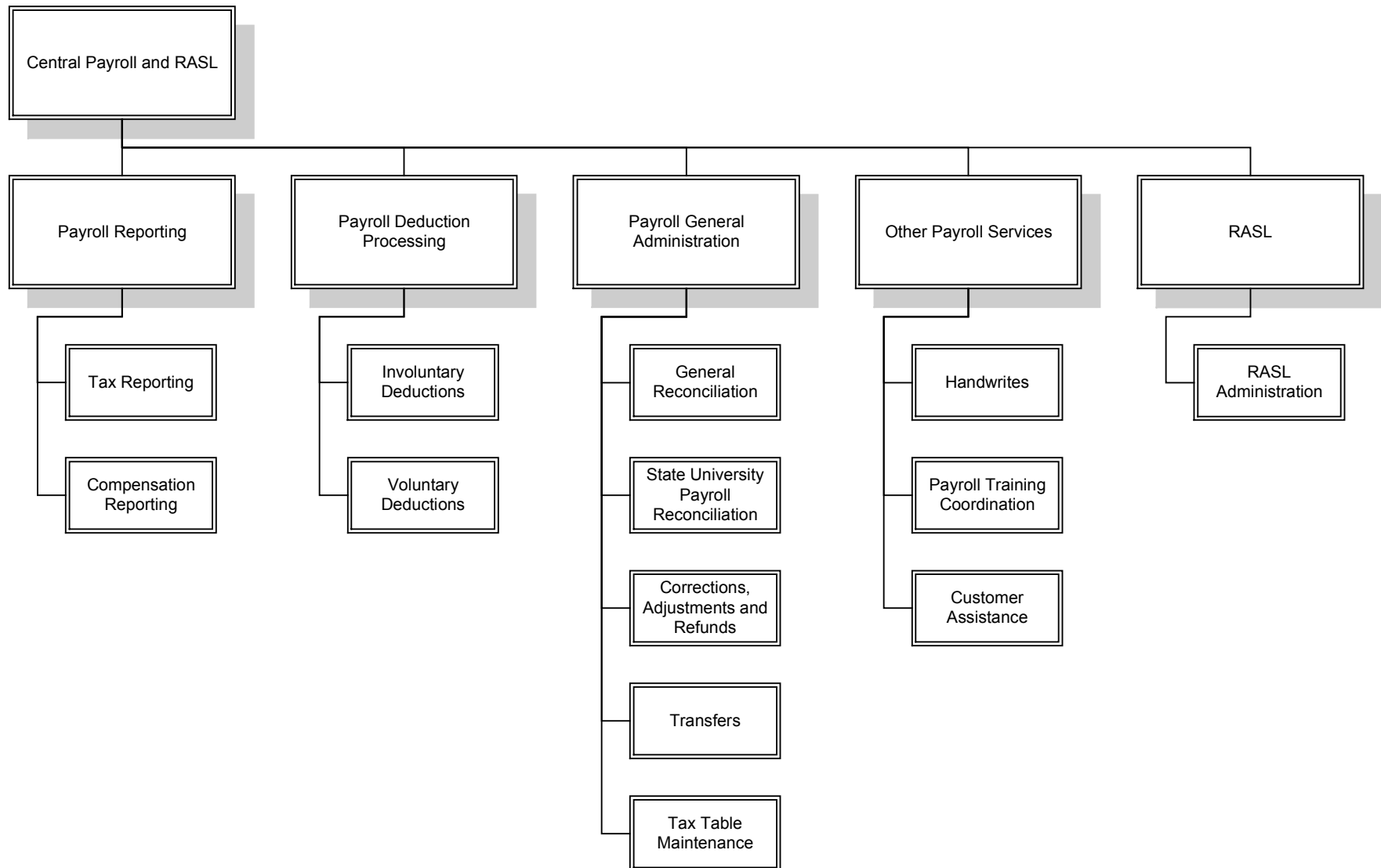
<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>AFIS</b>
<b><i>Principal Service</i></b>	AFIS Fundamental Processing
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To ensure the State's financial transactions are correctly processed on a timely basis.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Submit and/or run and/or print daily, weekly and monthly jobs and reports.</li> <li>• Perform daily reconciliations.</li> <li>• Oversee the interface and integration of data from other systems.</li> <li>• Run year-end jobs.</li> <li>• Produce 1099s.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Correct financial balances, transactions, forms, warrants and reports.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Timely and accurate financial information.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with a degree in accounting, knowledge of governmental financial operations, and familiarity with AFIS. Good analytical ability as well as customer service skills are necessary.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's principal automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Incorrect processing of jobs would result in inaccurate financial information and unsatisfactory customer service.</li> </ul>

<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>Operations</b>
<b><i>Principal Service</i></b>	Automated Warrant Reconciliation
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Manage the State of Arizona's warrants accurately and timely.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Reconcile warrants.</li> <li>• Issue duplicate warrants.</li> <li>• Clear Payment Redemptions.</li> <li>• Issue stop payment orders.</li> <li>• Issue replacement warrants, if bond of indemnity is completed.</li> <li>• Cancel warrants</li> <li>• Research expired warrants</li> <li>• Follow up on forgeries</li> <li>• Produce handwrites</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Replacement Warrants</li> <li>• Reports</li> <li>• Balanced accounts</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Satisfied customers.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All state agencies (especially the Office of the Treasurer), GAO employees, and vendors.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with knowledge of or willingness to learn government warrant operations. The candidate should have good customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State's primary automated accounting system.</li> <li>• <u>AWR</u>: Automated Warrant Reconciliation.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Without strong controls over warrants, high degree of fraud and/or theft could occur.</li> </ul>

<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>Operations</b>
<b><i>Principal Service</i></b>	Vendor Setups
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Process vendor setups and change forms quickly and accurately.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Analyze and enter or change vendor information in the AFIS vendor file, including ACH vendors.</li> <li>• Approve ACH vendors for payment.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Correct vendor information in AFIS.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Given correct information in AFIS, agencies can process payments quickly and accurately.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All state agencies, GAO employees, and vendors.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with knowledge of or willingness to learn government warrant operations. The candidate should have good customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>ACH</u>: Automated Clearing House; a national organization facilitating the electronic transfer of funds.</li> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Without proper vendor information in AFIS, agencies cannot accurately process payments to vendors. This would impact not only settlement of State of Arizona obligations, but the preparation of Forms 1099 as well.</li> </ul>

<b><i>Unit</i></b>	<b>AFIS and Operations</b>
<b><i>Group</i></b>	<b>Operations</b>
<b><i>Principal Service</i></b>	Transfers
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Process interagency transfers quickly and accurately.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Enter transfers into AFIS. Verify the posting of transfers. Correction of errors. Communication with agencies.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Completed transfers.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Given the completion of a transfer, an agency can rely on the availability of funds to fulfill its obligations.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All state agencies, GAO employees, and vendors.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An individual with knowledge of or willingness to learn government warrant operations. The candidate should have good customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Without accurate transfers agencies could not rely on the availability of funds to fulfill their missions.</li> </ul>

# Central Payroll and RASL Functional Organization Chart



<b>Unit</b>	<b>Central Payroll and RASL</b>
<b>Group</b>	<b>Payroll Reporting</b>
<b>Principal Service</b>	Tax Reporting
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To report employees' earnings and taxes to Federal and State authorities accurately and on time.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Reconcile report information.</li> <li>• Transmit reports to appropriate authority.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Forms W-2</li> <li>• Quarterly and annual reports of earnings and taxes to the Internal Revenue Service, the Social Security Administration, the Arizona Department of Revenue and the Arizona Department of Economic Security.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Proper administration of Federal and State tax laws.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• The Federal and State governments and State employees.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Individuals with a knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State's principal automated accounting system.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• In addition to the proper administration of tax laws, proper reporting means that State employees will, when appropriate, receive the correct amount of Social Security and/or unemployment benefits.</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Payroll Reporting</b>
<b><i>Principal Service</i></b>	Compensation Reporting
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To report employees' earnings and taxes to the State agencies for which the employees work.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Reconcile report information.</li> <li>• Transmit reports to receiving authority.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Data transmitted to AFIS.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Proper accounting of staff costs for the budget units of Arizona government.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with a knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State's principal automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Overall, payroll is one of the single largest type of expenditure for Arizona government. Timely and accurate payroll reporting is necessary to appropriately budget, plan and manage costs and to correctly report on the financial condition of Arizona government.</li> </ul>

<b>Unit</b>	<b>Central Payroll and RASL</b>
<b>Group</b>	<b>Payroll Deduction Processing</b>
<b>Principal Service</b>	Involuntary Deductions
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To compute and withhold, in accordance with governing laws, involuntary deductions from compensation paid to employees.</li> <li>• To remit the amounts of involuntary deductions to the legal claimants of such amounts.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Reconcile report information.</li> <li>• Transmit reports to receiving authority.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Payments, by both warrant and ACH, for spousal and child support.</li> <li>• Payments, by both warrant and ACH, in response to garnishments.</li> <li>• Payments, by both warrant and ACH, in response to levies.</li> <li>• Reports upon monies deducted and remitted.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Payment, in accordance with the law, of amounts due to claimants.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• Those entitled under the law to receive payment from State employees.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>ACH</u>: Automated Clearing House—the nationwide system supporting the electronic transfer of funds.</li> <li>• <u>AFIS</u>: Arizona Financial Information System – the State’s principal automated accounting system.</li> <li>• <u>Warrant</u>: A promise issued by a governmental entity to pay the payee or bearer a certain stated amount upon the availability of funds.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• The administration of certain laws requiring that payment be made to creditors in accordance with legally established preferences and priorities.</li> </ul>



<b>Unit</b>	<b>Central Payroll and RASL</b>
<b>Group</b>	<b>Payroll Deduction Processing</b>
<b>Principal Service</b>	Voluntary Deductions
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To compute and withhold, in accordance with elections by employees, deductions from compensation paid to employees.</li> <li>• To remit the amounts of voluntary deductions to the recipients the employees have designated.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Reconcile report information.</li> <li>• Transmit reports to receiving authority.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Payments for the purchase of U.S. Savings Bonds.</li> <li>• Payments for public transportation services rendered to employees.</li> <li>• Payments to be credited to employees' deferred compensation, AMRA and DCRA accounts.</li> <li>• Payments of SECC contributions, union dues, insurance premiums and other voluntary deductions.</li> <li>• Reports upon monies deducted and remitted.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Payment, in accordance with directions of State employees, of amounts due to specified accounts.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• State employees.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State's principal automated accounting system.</li> <li>• <u>AMRA</u>: Arizona Medical Reimbursement Account; a flexible medical spending account.</li> <li>• <u>DCRA</u>: Dependent Care Reimbursement Account; a flexible child care spending account.</li> <li>• <u>SECC</u>: State Employees' Charitable Campaign.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• Voluntary deduction accounts enable State employees to participate in a number of benefits programs that would not otherwise be available to them.</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Payroll General Administration</b>
<b><i>Principal Service</i></b>	General Reconciliation
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To assure that the payroll , as computed and to be remitted to State employees, is accurate.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• All sources of payroll information are reconciled to the total of compensation to be paid to employees.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Reconciliations.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Properly compensated employees.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important to Arizona government and its employees that employees are neither overpaid nor underpaid.</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Payroll General Administration</b>
<b><i>Principal Service</i></b>	State University Payroll Reconciliation. The State Universities use separate payroll systems to compensate their employees. They are, nonetheless, part of the State of Arizona for overall payroll reporting for most purposes, including reports to the Federal and State taxing authorities. It is necessary thus to merge the payrolls of the State Universities into the rest of State Government for reporting purposes and to reconcile the figures from all payroll sources.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To assure that the payroll, as computed and to be remitted to State employees, is accurate.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• All sources of payroll information are reconciled to the total of compensation to be paid to employees.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Reconciliations.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Properly compensated employees.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important to Arizona government and its employees that employees are neither overpaid nor underpaid.</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Payroll General Administration</b>
<b><i>Principal Service</i></b>	Corrections, Adjustments and Refunds
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To correct any payroll errors that may have occurred and to make the appropriate corrections.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Analysis, investigation, reconciliation and problem resolution.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Periodic adjustments to employee master files.</li> <li>• Correction of overpayments and underpayments.</li> <li>• Correction of errors in HRMS and AFIS.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Properly compensated employees.</li> <li>• Accurate information in employee master files.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State’s principal automated accounting system.</li> <li>• <u>HRMS</u>: Human Resources Management System – the State’s principal automated payroll system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important to Arizona government and its employees that employees are neither overpaid nor underpaid.</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Payroll General Administration</b>
<b><i>Principal Service</i></b>	Transfers
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To distribute funds to the proper recipients.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Reconcile report information.</li> <li>• Transmit reports to receiving authority.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Transfers.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Funds are received by the proper recipient.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>•</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Payroll General Administration</b>
<b><i>Principal Service</i></b>	Tax Table Maintenance
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To insure that the tables that are used by HRMS to compute employer's and employees' portions of payroll taxes are up-to-date and correct.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Regular, periodic review of State and Federal tax rates.</li> <li>• Updating of tax tables.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Updated tax tables.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Correct tax deductions from employee pay; correct calculations for employer contributions.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies and their employees; State and Federal taxing authorities.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>HRMS</u>: Human Resources Management System – the State's primary automated payroll system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Correct payroll tax deductions result in satisfied agencies, their employees and taxing authorities.</li> </ul>

<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Other Payroll Services</b>
<b><i>Principal Service</i></b>	Handwrites.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To produce emergency or replacement payroll warrants.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Determine necessity of a handwrite.</li> <li>• Produce payroll handwrites.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Emergency or replacement payroll warrants not produced as part of a normal payroll run.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Correct tax deductions from employee pay; correct calculations for employer contributions.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• Increased agency training on HRMS usage reduces the demand for handwrites.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>HRMS</u>: Human Resource Management System; the State's principal automated payroll system.</li> <li>• <u>Payroll Handwrite</u>: A payroll warrant produced outside of the normal processing cycles. Handwrites are generally produced to address an emergency, to replace a warrant that has been lost, to correct an error in computation, or to compensate an employee who for some reason was not included in the normal payroll processing cycle.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• The State is ethically and legally required to pay its employees correctly and promptly and to correct mistakes that may have occurred during the normal payroll processing cycle. The State could find itself subject to treble damages should payroll errors not be resolved promptly.</li> </ul>

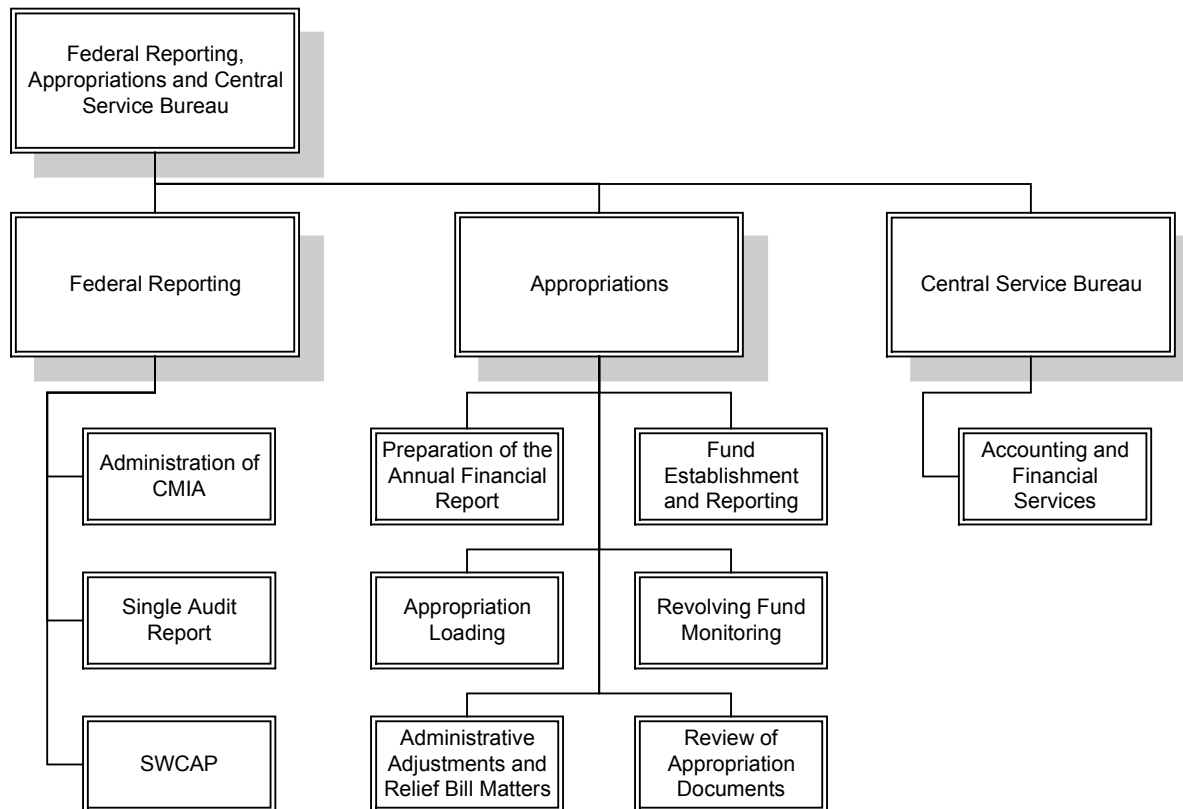
<b><i>Unit</i></b>	<b>Central Payroll and RASL</b>
<b><i>Group</i></b>	<b>Other Payroll Services</b>
<b><i>Principal Service</i></b>	Payroll Training Coordination
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To help insure that any person whose job includes human resources or payroll activities is properly trained in all aspects of the job.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Directing agency human resources and payroll personnel to AzGU to be enrolled in the appropriate classes.</li> <li>• Giving presentations dealing with human resources and payroll matters to State agencies.</li> <li>• Preparing memoranda dealing with human resources and payroll matters to be posted to the GAO Website.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Assistance to agencies in understanding and accomplishing their payroll training requirements.</li> <li>• Presentations and the delivery of same.</li> <li>• Memoranda.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Adequately informed human resources and payroll personnel.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies; State employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• Improved training reduces errors and rework costs.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AzGU</u>: Arizona Government University – A special unit of State government whose mission is to provide training to State employees.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• A better trained employee works more effectively, more correctly, more independently, and more efficiently.</li> </ul>



<b>Unit</b>	<b>Central Payroll and RASL</b>
<b>Group</b>	<b>Other Payroll Services</b>
<b>Principal Service</b>	Customer Assistance
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To answer, by whatever means seem appropriate, questions received from State employees and their agencies.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Directing agency human resources and payroll personnel to AzGU to be enrolled in the appropriate classes.</li> <li>• Giving presentations dealing with human resources and payroll matters to State agencies.</li> <li>• Preparing memoranda dealing with human resources and payroll matters to be posted to the GAO Website.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Assistance to agencies in understanding and accomplishing their payroll training requirements.</li> <li>• Presentations and the delivery of same.</li> <li>• Memoranda.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Adequately informed human resources and payroll personnel.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• All State agencies; State employees.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Individuals with knowledge of various payroll functions and reporting requirements and possessing good communication and customer service skills. Both degreed and non-degreed positions are required.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AzGU</u>: Arizona Government University – A special unit of State government whose mission is to provide training to State employees.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• A better trained employee works more effectively, more correctly, more independently, and more efficiently.</li> </ul>

<b>Unit</b>	<b>Central Payroll and RASL</b>
<b>Group</b>	<b>RASL</b>
<b>Principal Service</b>	RASL administration.
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To correctly pay retired State employees their RASL benefits.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Verification of the accuracy and validity of RASL claims.</li> <li>• Maintenance of records of all payments made.</li> <li>• Reporting upon all RASL activity to the JLBC, the OSPB and other interested parties.</li> <li>• Monitoring the RASL current and projected claims and fund balances to make sure sufficient monies will be available to discharge current and future RASL claims.</li> <li>• Training State agencies and universities in RASL matters.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Payments to qualified retirees.</li> <li>• Financial statements.</li> <li>• Training.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Improved employee and retiree morale.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• State employees; State retirees.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Degreed accountants with a knowledge of or willingness to learn government operations, including financial accounting. Knowledge or willingness to learn both AFIS and HRMS.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• RASL personnel spend much of their time in problem solving and research activities.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System—the State’s principal, statewide, automated financial accounting system.</li> <li>• <u>HRMS</u>: Human Resources Management System—the State’s principal , statewide, automated payroll system.</li> <li>• <u>JLBC</u>: Joint Legislative Budget Committee – an office of the State Legislature that principally concerns itself with financial matters.</li> <li>• <u>OSPB</u>: Office of Strategic Planning and Budgeting – a gubernatorial office that principally concerns itself with financial matters.</li> <li>• <u>RASL</u>: Retiree Accumulated Sick Leave – a program by which retired State employees are paid a portion of the sick leave they accrued but did not use during their period of employment.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• The proper administration of public monies and the well being of State employees and retirees are always matters of concern.</li> </ul>

# Federal Reporting, Appropriations and Central Service Bureau Functional Organization Chart



<b>Unit</b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b>Group</b>	<b>Federal Reporting</b>
<b>Principal Service</b>	Administer the Cash Management Improvement Act (CMIA) and provide technical assistance to State agencies
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To minimize the time between the State's receipt of Federal funds and the disbursement for program purposes.</li> <li>• To determine the interest liability to the Federal government and/or the State, as a result of the timing of cash transfers in accordance with the CMIA.</li> <li>• To negotiate and maintain a fair and equitable TSA.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Approve grant numbers and profiles established in AFIS that related to Federal Reporting.</li> <li>• Request AFIS reports for CMIA programs. Request draw documents from agencies.</li> <li>• Draft and distribute the TSA.</li> <li>• Calculate interest, direct costs, and file the CMIA Annual Report.</li> <li>• Draft and disseminate CMIA recommendation letters to agencies.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• TSA (completed annually by June 30)</li> <li>• CMIA Annual Report (submitted annually by December 31)</li> <li>• Annual Interest Settlement (accomplished no later than March 1 of each year)</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Improve the transfer of Federal funds between the Federal Government and the State.</li> <li>• Improve Federal grant information on AFIS.</li> <li>• Minimize the impact of CMIA interest liability to the State.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• The State, including Federally-funded State agencies and the programs administered by those agencies</li> <li>• The Federal Government</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• A degreed accountant with knowledge of or willingness to learn Federal cash management and reporting.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• Projects are long-term and staff must be self-motivated, requiring an extensive knowledge of CMIA regulations as well as an understanding of AFIS, Excel, and various clearance patterns.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>CMIA</u>: Cash Management Improvement Act - Federal regulations prescribed for the transfer of funds between the Federal Government and the States for Federal grants and other programs (31 CFR Part 205; 45 CFR Part 92, Uniform Administrative Requirements for Grants and Cooperative Agreements).</li> <li>• <u>CMIA Annual Report</u>: The cumulative statewide interest calculations based on the timing of receiving and paying Federal and State funds for Federal awards to determine compliance with CMIA.</li> <li>• <u>TSA</u>: Treasury-State Agreement - signed agreement between the State and the U.S. Treasury that dictates the terms of the receipt and expenditure of Federal funds by the State.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• The State receives billions of dollars from the Federal government annually. In order to continue to receive these funds and to minimize interests payments, the TSA must be followed.</li> </ul>

<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Federal Reporting</b>
<b><i>Principal Service</i></b>	Single Audit Report and Federal Grants
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To support State agencies regarding the receipt and disbursement of Federal funds.</li> <li>• To prepare the annual SEFA/Single Audit Report.</li> <li>• To respond in an appropriate timeframe to general correspondences and questions from within the State and from external sources regarding grant related or single audit issues.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• To oversee, maintain and support the setting up of Federal grants within AFIS.</li> <li>• Prepare the annual Schedule of Expenditures of Federal Awards (SEFA) report and work in conjunction with the Auditor General to complete the Single Audit Report.</li> <li>• Manage and coordinate responses from agencies to single audit findings identified by the Auditor General in the Single Audit Report. Also respond to general correspondence and questions from State agencies and external sources regarding grant related issues.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Single Audit Report. General correspondence relating to Federal issues.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Compliance with Federal regulations. Correct presentation of Federal award expenditures.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State Agencies/Grant recipients. Federal Government</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A degreed accountant with knowledge of or willingness to learn Federal grants reporting management, guidelines and setup.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• An extensive knowledge of Federal regulations, GAO grant policies and procedures, AFIS, Excel, Access, and Federal research will need to be developed in order to determine that all necessary information is captured and included.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>CFDA</u>: Catalog of Federal Domestic Assistance – List of Federal grant identifying numbers which are used in the SEFA report to identify to the Federal government the source and description of each grant.</li> <li>• <u>OMB</u>: U.S. Office of Management and Budget; an entity within the Federal government responsible for, among other things, monitoring the appropriate use of Federal monies.</li> <li>• <u>SEFA</u>: Schedule of Expenditures of Federal Awards – Report issued and incorporated within the Single Audit Report which is a schedule of expenditures of Federal awards by CFDA number and/or contract number.</li> <li>• <u>Single Audit Report</u>: Report issued in conjunction with the Auditor General, which provides grant reporting in accordance with the OMB Circular A-133.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• The State receives billions of dollars from the Federal government. In order to continue to receive these funds, reporting and maintenance of grants must be followed in accordance with guidelines established by the Federal government in OMB Circulars A-87 and A-133.</li> </ul>

<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Federal Reporting</b>
<b><i>Principal Service</i></b>	SWCAP
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>To enable the State of Arizona to recoup the maximum legal amount of Federal funding for the administrative costs used to support Federal programs.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>Determine an equitable base for the allocation of central services cost to State Agencies.</li> <li>Determine allowable costs for each central service agency and allocate the costs.</li> <li>Draft the Plan and submit to the Federal government for approval.</li> <li>Participate in the negotiation process.</li> <li>Distribute approved Plan to Federal grant receiving State agencies for incorporation in their Indirect Cost Proposals.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>Completion of the SWCAP as required by Federal OMB Circular A-87.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>Approval from the Federal government for State agencies to use the SWCAP in their indirect proposal negotiations.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>Directly, any State agency that administers a Federal program; indirectly, all of the citizens of Arizona who benefit from increased services at reduced costs.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>A detail oriented, degreed or non-degreed accountant with a knowledge or willingness and ability to learn State operations as well as Federal program and finance regulations.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>Staff must be or become familiar with OMB Circular 87, be self-motivated, and be able to obtain/manage data from various sources, using various tools such as various software programs and tools such as AFIS, Excel and Word.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li><u>AFIS</u>: Arizona Financial Information System; the State's principal automated accounting system.</li> <li><u>OMB</u>: Office of Management and Budget – a unit of the Federal Government that deals with the administration of Federal monies. It produces a number of Circulars that promulgate financial regulations.</li> <li><u>SWCAP</u>: Statewide Cost Allocation Program – the plan according to which the central administrative costs of State government are computed and allocated to varying agencies and programs so that a portion of such costs can be recovered from the Federal government. (Generally pronounced swī'cap.)</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>Through the SWCAP, the State of Arizona receives millions of dollars each year to help support its efforts to administer Federal programs.</li> </ul>

<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Appropriations</b>
<b><i>Principal Service</i></b>	Preparation of the Annual Financial Report
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To produce and distribute the AFR accurately and on time.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Collection of accounting data from all agencies and all funds under the control of the government of the State of Arizona.</li> <li>• Analysis of accounting data.</li> <li>• Correction, reconciliation and reclassification of accounting data, as necessary.</li> <li>• Preparation and distribution of the AFR.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• The AFR.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Compliance with State statutes regarding the disclosure of the State's revenues, expenditures and financial position.</li> <li>• Informed users.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• The Arizona Legislature, Arizona Government and anyone with an interest in the State's revenues, expenditures and financial position.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants with a knowledge of or willingness to learn the financial operations of State government and the legal requirements for Arizona governmental financial reporting.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• This is an extremely technical undertaking requiring a significant amount of education and experience in financial reporting, State government and fund accounting principles.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFR</u>: Annual Financial Report – the legally mandated annual financial report upon the financial condition and results from operations of the State of Arizona prepared on what is known as the legal basis (essentially, cash basis) of accounting. (Generally pronounced ä´fer.)</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important that the Legislature, the State's lawmakers and decision makers, have an accurate report upon the State's finances. This report is due December 1 of each year.</li> </ul>

<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Appropriations</b>
<b><i>Principal Service</i></b>	Administrative Adjustments and Relief Bill Matters
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To analyze and propose payment recommendations with respect to Administrative Adjustment or Relief Bill payments to creditors of the State of Arizona.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Analyze agency representations and the documentation supporting such representations.</li> <li>• Analyze creditor claims and the documentation supporting such claims.</li> <li>• In the case of Administrative Adjustments, make a determination whether the claims of the creditor can legally be paid.</li> <li>• In the case of Relief Bill items, make a recommendation to the Legislature whether the claims of the creditor should be paid.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Determinations or recommendations for payment.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Properly paid creditors.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Creditors of the State and State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A degreed or non-degreed accountant with a knowledge of or a willingness to learn State accounting and appropriation techniques and the statutes governing Administrative Adjustments and Relief Bill matters.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• A very detail oriented undertaking involving a good deal of research and good customer service skills.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>Administrative Adjustment</u>: A payment made to a creditor of the State of Arizona after the close of a fiscal year for goods or services that were expected to have been, but were not, delivered before the end of a fiscal year. Payments under the Administrative Adjustment process are charged to the appropriation of the year in which delivery was expected (rather than against the appropriation of the year in which delivery was made).</li> <li>• <u>Appropriation</u>: An appropriation is the spending authority, extending over a stated period, granted to a State agency by the Legislature.</li> <li>• <u>Relief Bill</u>: A statutory process in which creditors' invoice that are more than one but less than four years old are submitted for Legislative approval before payment. Relief bill payments are, presuming sufficient funds were reverted to discharge the debt, made from the appropriation year in which the indebtedness was incurred.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• For sound financial management, it is necessary that creditors' claims be paid in accordance with the law and from those funds that have been appropriated for the purpose.</li> </ul>



<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Appropriations</b>
<b><i>Principal Service</i></b>	Appropriation Loading
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>To enter into AFIS agencies' appropriations and adjustments to appropriations as quickly and accurately as possible so as to enable agencies to spend the monies they have been authorized to spend to achieve their legally chartered objectives.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>Review appropriation bills from the Legislature.</li> <li>Enter appropriation amounts into AFIS.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>Appropriations entered into AFIS.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>Appropriate funding authority and control established for State agencies.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>State agencies and those whom they serve.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>Degreed accountants with a knowledge of or willingness to learn State government operations, the Legislative process, and AFIS.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>This is a very detail oriented job. It must be carried out quickly and accurately to avoid financial disruption and interruption of legally authorized services to State citizens. Learning to read and interpret legislation dealing with appropriations and funding is important to ensure accurate AFIS setup.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li><u>AFIS</u>: Arizona Financial Information System – the State' principal automated accounting system.</li> <li><u>Appropriation</u>: An appropriation is the spending authority, extending over a stated period, granted to a State agency by the Legislature.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>Appropriations enable and limit the amounts that an agency can spend on meeting its statutorily directed obligations. Unless appropriations are entered into AFIS correctly and on a timely basis, it will be impossible for agencies to spend those monies necessary to support their operations.</li> </ul>

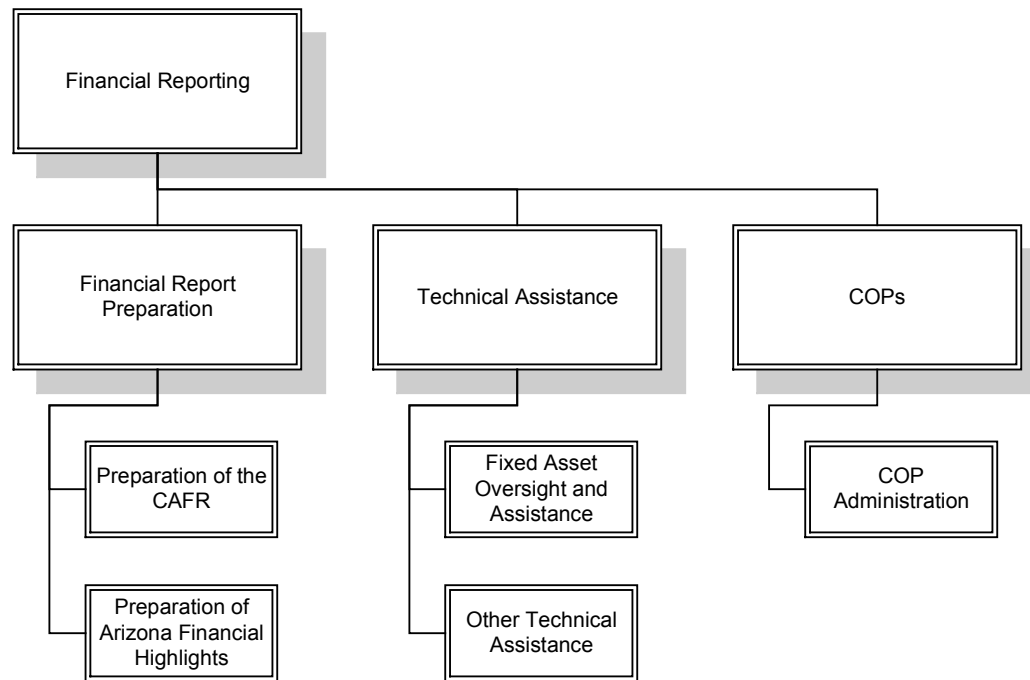
<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Appropriations</b>
<b><i>Principal Service</i></b>	Fund Establishment and Reporting
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To analyze and create statewide funds in AFIS based upon legislative mandates and to approve agency funds that roll up to these statewide funds.</li> <li>• Reporting new, changed and deleted funds to the JLBC.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Analyze the appropriation bill and agency supporting documentation.</li> <li>• Determine type of fund to be established.</li> <li>• Create the Statewide Fund Authorization Form and circulate the form through the review process.</li> <li>• Work with the AFIS group to have the fund established on the system.</li> <li>• Any new, changed and deleted funds must be tracked on a document and given to the JLBC annually.</li> <li>• Listing of current funds given to the JLBC for their review.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Established statewide funds (D22) and/or agency funds (D23).</li> <li>• Annual report to the JLBC.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Agency can now track revenues and expenditures in the newly established fund.</li> <li>• JLBC reviews fund listing to determine if they are still necessary.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Agencies, JLBC, OSPB</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed or non-degreed accountants with knowledge of or willingness to learn the financial operations of state government and the legal requirements for Arizona governmental financial reporting.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• A very detail oriented undertaking requiring a great deal research and customer service skills. Knowledge of legislation and statutes and the legislative process is essential.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State’s principal statewide automated accounting system.</li> <li>• <u>JLBC</u>: Joint Legislative Budget Committee—that organ of the State’s Legislature that concerns itself with budgetary matters.</li> <li>• <u>OSPB</u>: Office of Strategic Planning and Budgeting—the gubernatorial unit that concerns itself with budgetary matters.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Funds are the basic entities of governmental accounting. Accurate financial reporting on each of these entities is vital for the decisions that the state’s legislature and lawmakers must make.</li> </ul>

<b>Unit</b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b>Group</b>	<b>Appropriations</b>
<b>Principal Service</b>	Revolving Fund Monitoring
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To ensure the state agencies adhere to policies and statute in regards to revolving funds.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Review and approve changes to the fund custodian.</li> <li>• Review and approve new revolving fund set ups.</li> <li>• Review and approve increases or decreases to the revolving fund balance.</li> <li>• Close (at agency request) any revolving funds no longer utilized.</li> <li>• Prepare the journal entries to change the general ledger balance in AFIS for any revolving fund changes.</li> <li>• Monitor receipt of the required annual reconciliation.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• GAO-33 – Request for Revolving Fund.</li> <li>• Completed vendor change request with new custodian name.</li> <li>• Prepared journal voucher for change in revolving fund amount in AFIS.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Custodian changes entered into the vendor file of AFIS.</li> <li>• New or revised revolving fund balance in the general ledger of the fund.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• State agencies and those whom they serve.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• Degreed or non-degreed accountants with knowledge of or willingness to learn the financial operations of state government and the legal requirements for Arizona governmental financial reporting.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• An undertaking involving some research and customer service skills.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System—the State’s principal statewide automated accounting system.</li> <li>• <u>SAAM</u>: State of Arizona Accounting Manual—a publication of the General Accounting Office that sets forth statewide accounting policies and procedures.</li> <li>• <u>Revolving Fund</u>: A fund established for agencies generally for non-recurring and emergency type of transactions. The revolving fund may include petty cash funds, change funds, other miscellaneous checking accounts, etc.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• Allows agencies the ability to make small, incidental payments without generating a warrant. Agencies must follow the requirements outlined in the SAAM.</li> </ul>

<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Appropriations</b>
<b><i>Principal Service</i></b>	Review appropriation documents (including appropriation bills and minutes of JLBC and JCCR appropriations meetings, etc.)
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To identify new appropriations and funds and any changes to existing appropriations and funds.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Identify new appropriations and funds.</li> <li>• Analyze and identify any and all changes to established appropriations (reductions, additions, repeal, etc.)</li> <li>• Analyze and identify fund changes (i.e. name change, statute reference change, repealed, changes to uses and sources, whether or not subject to legislative appropriation, etc.)</li> <li>• Review JLBC and JCCR minutes to identify changes to existing appropriations.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Compliance with state statutes to establish the appropriation amounts in AFIS.</li> <li>• Compliance with legislative intent to change appropriation amounts or line items.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Appropriations loaded in AFIS accurately.</li> <li>• Facilitate the comparison of bills to the final AFR to ensure all appropriations are reported.</li> <li>• Fund names, statute reference, etc. are accurately recorded in AFIS.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies, JLBC, OSPB.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed or non-degreed accountants with knowledge of or willingness to learn the financial operations of state government and the legal requirements for Arizona governmental financial reporting.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• This is a very detail-oriented job requiring an understanding of the legislative process, intricacies of reading the legislation and statutes, etc.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System—the State’s principal statewide automated accounting system.</li> <li>• <u>JLBC</u>: Joint Legislative Budget Committee—that organ of the State Legislature that concerns itself with budgetary matters.</li> <li>• <u>JCCR</u>: Joint Committee on Capital Review—that organ of the State Legislature that concerns itself with capital expenditures.</li> <li>• <u>AFR</u>: Annual Financial Report—the legally mandated annual financial report upon the financial condition and results from operation of the State of Arizona, prepared on what is known as the legal basis (essentially, cash basis) of accounting.</li> <li>• <u>OSPB</u>: Office of Strategic Planning and Budgeting—the gubernatorial unit that concerns itself with budgetary matters.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• New funds, appropriations and necessary changes to them are made in AFIS.</li> </ul>

<b><i>Unit</i></b>	<b>Federal Reporting, Appropriations and Central Services Bureau</b>
<b><i>Group</i></b>	<b>Central Service Bureau</b>
<b><i>Principal Service</i></b>	Accounting and Financial Services for Agencies under Contract for a fee.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To insure that smaller State agencies are afforded at a reasonable cost the resources to comply with State accounting requirements.</li> <li>• To provide financial and managerial consultative services to State agencies.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Responding to agencies' needs for accounting and consultative services with an appropriate and affordable level of service.</li> <li>• Bookkeeping, accounting, time and attendance processing, financial and managerial reporting, report design and related activities.</li> <li>• Managerial, analytical, budgetary, and financial consulting services.</li> <li>• Negotiating governing ISAs.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Financial reports and report formats.</li> <li>• Accounting entries and account reconciliation, including claim processing and warrant distribution.</li> <li>• Time and attendance entries and labor distribution calculations.</li> <li>• Financial, managerial, budgetary and analytical consulting services.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• The management of smaller agencies are provided with the information, accounting expertise and financial management assistance needed to better manage their agencies and comply with State and Federal laws.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Smaller State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed and non-degreed accountants with good customer service and communications skills plus a knowledge of or willingness to learn State financial operations.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• Working in the CSB is much like working in the small clients department of a public accounting firm, including tracking billable and non-billable time.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>CSB</u>: Central Service Bureau – a group within the GAO that provides accounting and related financial services to smaller State agencies.</li> <li>• <u>ISA</u>: Interagency Service Agreement – An agreement for products or services entered into between two entities of Arizona Government.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important that smaller State agencies that may not have the resources or the need of a full-time accounting staff be able to comply with State and Federal laws. It is equally important that the management of smaller agencies receive competent, professional advice in budgetary and financial matters that helps them in making better informed decisions.</li> </ul>

# Financial Reporting Functional Organization Chart



<b><i>Unit</i></b>	<b>Financial Reporting</b>
<b><i>Group</i></b>	<b>Financial Report Preparation</b>
<b><i>Principal Service</i></b>	Prepare the State's CAFR.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Issue the State's CAFR by December 31 with an unqualified opinion.</li> <li>• Earn the GFOA's Certificate of Achievement for Excellence in Financial Reporting on the State's CAFR.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• All the financial information for all state agencies must be compiled from either contract audits or the AFIS cash-based system. This information, along with adjusting journal entries is used to create modified accrual and accrual basis reports in accordance with GAAP.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Publish the State's CAFR.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Financial reports fairly presenting the State's financial operations and position.</li> <li>• Disclosure of the sources and uses of public funds used to support governmental programs.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Bond analysts, rating agencies, creditors, investors, Federal government, management, State agencies, the Legislature and the State's citizens.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants with conceptual knowledge in the development of financial statements that can adapt and learn within the governmental accounting environment.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>CAFR</u>: Comprehensive Annual Financial Report - Document consisting of an introductory section that provides general information on the government's structure and personnel; a financial section containing management's discussion and analysis, basic financial statements, accompanying notes, and required supplementary information; and a statistical section containing trend data.</li> <li>• <u>GFOA</u>: Government Finance Officers Association – An organization dedicated to improving the quality of accounting, auditing, and financial reporting by governmental entities.</li> <li>• <u>GAAP</u>: Generally Accepted Accounting Principles – The body of professional literature describing proper accounting.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• The Securities and Exchange Commission Rule 15c2-12 requires a legal undertaking by the State to provide audited financial statements on an ongoing basis, in connection with the issuance of Certificates of Participation.</li> <li>• The State must submit audited financial statements with the Federal Single Audit reporting package as a requirement of receiving Federal monies.</li> <li>• Audited financial statements with an unqualified opinion increase financial reporting integrity and result in decreased interest cost associated with financing the State's activities.</li> </ul>

<b><i>Unit</i></b>	<b>Financial Reporting</b>
<b><i>Group</i></b>	<b>Financial Report Preparation</b>
<b><i>Principal Service</i></b>	Prepare the Arizona Financial Highlights.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Issue the Arizona Financial Highlights, a set of abbreviated financial statements and related commentary, graphs and charts that disclose the State's receipts, expenditures and financial position in a manner accessible and comprehensible to the public.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Information from the CAFR is extracted, consolidated and repackaged in a simplified format accessible to readers who are not experts in accounting or the financial operations of state government.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• The Arizona Financial Highlights.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• A better informed citizenry.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• The citizens of the State of Arizona.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants with conceptual knowledge in the development of financial statements that can adapt and learn within the governmental accounting environment.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>CAFR</u>: Comprehensive Annual Financial Report - Document consisting of an introductory section that provides general information on the government's structure and personnel; a financial section containing management's discussion and analysis, basic financial statements, accompanying notes, and required supplementary information; and a statistical section containing trend data.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important that the citizens of Arizona understand the financial operations of their State's government. The CAFR is a document designed for those familiar with the requirements of accounting and governmental financial reporting; its scope and detail overwhelm the casual reader. The Arizona Financial Highlights gives the citizens the financial information they need to make informed decisions in a format they can readily understand.</li> </ul>

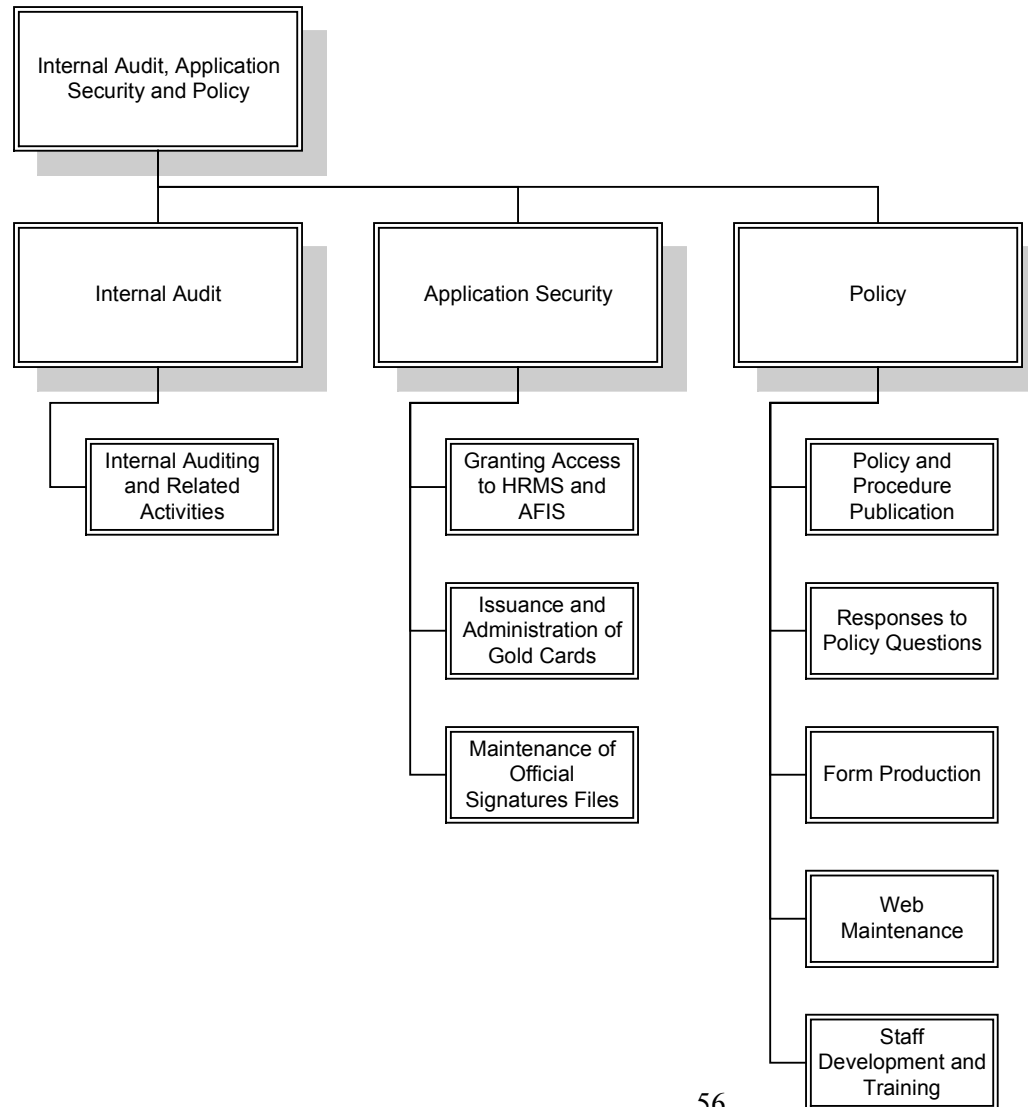


<b><i>Unit</i></b>	<b>Financial Reporting</b>
<b><i>Group</i></b>	<b>Technical Assistance</b>
<b><i>Principal Service</i></b>	Fixed Asset Oversight and Assistance.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To review the compliance of and provide assistance to agencies with respect to recording of fixed assets on AFIS.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Provide instructions and training to State agencies in the use of the AFIS FAS.</li> <li>• Review and assist State agencies to clear errors in FAS.</li> <li>• Design and test new FAS enhancements and reports.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Reports used to reflect the State's investment in fixed assets.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• A centralized system, enforcing uniform policies and procedures, for fixed asset accounting.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Investors, the Federal Government, State agencies, the Arizona Legislature, management, and the citizens of the State of Arizona.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants with conceptual knowledge in the development of financial statements that can adapt and learn within the governmental accounting environment.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System – the State's principal automated accounting system.</li> <li>• <u>FAS</u>: Fixed Asset Subsystem – those functions within AFIS dedicated to recording the acquisition, disposition, depreciation, amortization and other accounting activity related to capital assets.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Appropriate fixed asset accounting provides a process of stewardship and accountability of the State's fixed assets.</li> </ul>

<b><i>Unit</i></b>	<b>Financial Reporting</b>
<b><i>Group</i></b>	<b>Technical Assistance</b>
<b><i>Principal Service</i></b>	Other Technical Assistance.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To provide agency personnel with complex financial analysis support by assisting in the research and interpretation of governmental accounting standards.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Review and interpret authoritative literature within the framework of governmental accounting.</li> <li>• Disseminate information to State agencies.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Responses to inquires.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Correct treatment of accounting transactions by State agencies.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants with conceptual knowledge in the development of financial statements that can adapt and learn within the governmental accounting environment.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>GAAP</u>: Generally Accepted Accounting Principles, the body of professional literature governing the treatment of and reporting upon financial transactions.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Statewide governmental accounting remains consistent and in conformity with the various authoritative sources of GAAP.</li> </ul>

<b><i>Unit</i></b>	<b>Financial Reporting</b>
<b><i>Group</i></b>	<b>COPs</b>
<b><i>Principal Service</i></b>	COP administration.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To pay COP debt service payments on a timely basis.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Confirm COP debt service payments made by the State adhere to amortization schedules.</li> <li>• Reconcile the Trustee's bank statements for COP transactions.</li> <li>• Maintain State's ledger for the receipt and disbursement of COP funds.</li> <li>• Estimate tenant's (State agencies) budgeted appropriation amounts for OSPB.</li> <li>• Calculate actual tenant billing charges to be collected</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Payments to Trustee's for debt service.</li> <li>• Distribution of billing letters to tenants.</li> <li>• Budget proposal to OSPB.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Conformance with debt servicing requirements as set forth in COP covenants.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Bond analysts, rating agencies, creditors, investors, management, State agencies, the Legislature and the State's citizens.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants who can adapt and learn within the governmental accounting environment.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>COP</u>: Certificate of Participation; a lease purchase agreement entered into by the State under which the State's obligation to make lease payments and any other obligations of the State under the lease are subject to, and dependent upon, annual appropriations being made by the State Legislature and annual allocations of such appropriations being made by the Department of Administration for such purpose. The State's obligation to make lease payments does not constitute a debt or liability of the State within the meaning of any constitutional or statutory limitation.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Non-compliance with debt service requirements of the COP covenant may result in the abandonment of the described property by the State and may preclude the State from entering into this type of agreement in the future.</li> </ul>

# Internal Audit, Application Security and Policy Functional Organization Chart



<b><i>Unit</i></b>	<b>Internal Audit, Application Security and Policy</b>
<b><i>Group</i></b>	<b>Internal Audit</b>
<b><i>Principal Service</i></b>	Internal Auditing and Related Activities
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To minimize financial, operational, political and legal risks to the State of Arizona and to establish practices to mitigate such risks.</li> <li>• To work with agency management to institute, maintain or improve procedures to effectively, efficiently and economically use State resources to achieve the purposes for which such resources were provided.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• The conduct of standard, special, follow-up and ongoing audits, internal control reviews and special investigations.</li> <li>• The delivery and/or coordination of additional consulting services in the areas of accounting, internal control and fiscal management.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Audits and their related audit reports.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Positive changes in the form of corrections of deficiencies, the mitigation of risk, adherence to State policy and the implementation of appropriate agency internal control procedures.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Executive branch agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Degreed accountants with a knowledge of or willingness to learn government operations, risk assessment and forensic accounting.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• Internal auditing differs significantly from financial auditing and performance auditing. The goals of an internal audit do not include determining the fairness of the financial representations of the audited entity, nor do they include establishing whether the audit entity is fulfilling the requirements of its public charter. Rather, the objective of an internal audit is to assess the audited entity's system of internal controls, adherence to laws and policies, and fiscal management procedures. Internal audit uses special fraud detection and risk assessment methodologies not commonly encountered in financial and performance auditing. The issuance of an audit report rarely signals the end of an internal audit engagement. Typically, either by direct interaction or by referral to other resources in the General Accounting Office, a number of post-engagement audit corrective actions, in cooperation with agency management, are undertaken to correct deficiencies or improve agency operations.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>Internal Audit</u>: The investigation of an agency's operations and procedures to assure adequacy of internal controls.</li> <li>• <u>Internal Control</u>: The plan of organization and all the methods and measures in place to monitor assets, prevent fraud, minimize errors and assure compliance with laws and policies.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• The rules and regulations by which the executive branch agencies of the State of Arizona are bound exist to prevent the exposure of State assets to waste, loss, misappropriation or abuse. It is the role of Internal Audit to work with agency management to identify and correct weaknesses of internal control that allow such exposure.</li> </ul>

<b>Unit</b>	<b>Internal Audit, Application Security and Policy</b>
<b>Group</b>	<b>Applications Security</b>
<b>Principal Service</b>	Granting access to HRMS and AFIS
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To minimize financial risks to the State by assuring that those who are granted access to HRMS and AFIS have been authorized to do so.</li> <li>• To minimize financial risks to the State by limiting the access rights which are granted to those functions appropriate and necessary for the grantee to carry out legitimate State business.</li> <li>• To minimize financial risks to the State by enforcing, through the granting or withholding of access rights, reasonable segregation of duties.</li> <li>• To minimize financial risks to the State by granting access only to those who have evidenced completion of requisite training.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Responding to and implementing requests for access.</li> <li>• Deactivating or changing access rights, as dictated by circumstance.</li> <li>• Conducting annual surveys of those holding access rights.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Grants or revocations of access.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Reduced financial risks through controlled access to statewide financial systems.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• All State agencies.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• An accountant or financial services technician with an understanding of or willingness to learn internal controls.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• An operation, conducted mainly independently, requiring an extensive knowledge of the State's automated financial and payroll systems as well as an understanding of internal controls.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> <li>• <u>HRMS</u>: Human Resources Management System; the State's primary automated payroll system.</li> <li>• <u>Internal Control</u>: The plan of organization and all the methods and measures in place to monitor assets, prevent fraud, minimize errors and assure compliance with laws and policies.</li> <li>• <u>Segregation of Duties</u>: An internal control measure that prevents a single person from having direct power over every aspect of a financial operation or transaction.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• Inappropriate access to State accounting and payroll systems could result in costly errors or, more importantly, the misappropriation of State assets. Managing access to these systems is an important aspect of reducing the State's exposure to error and misappropriation.</li> </ul>

<b>Unit</b>	<b>Internal Audit, Application Security and Policy</b>
<b>Group</b>	<b>Applications Security</b>
<b>Principal Service</b>	Issuance and administration of Warrant Authorization Cards (WACs)/(Gold Cards)
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>To minimize financial risks to the State by assuring that those who pick up warrants on behalf of their agencies are authorized to do so. This is accomplished by the issuance of a photographic identity card readily identifiable to GAO personnel responsible for distributing warrants.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>Verification of applications.</li> <li>Maintenance of Gold Card holders database.</li> <li>Issuance of Gold Cards.</li> <li>Enforcement of appropriate segregation of duties or institution of other internal controls.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>Gold Cards.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>Reasonable internal controls over the distribution of warrants.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>Executive branch agencies.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>An accountant or financial services technician with an understanding of or willingness to learn internal controls.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>An operation, conducted mainly independently, requiring an extensive knowledge of the State's accounting and payroll process as well as an understanding of internal controls.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li><u>Gold Card</u>: A Warrant Authorization Card.</li> <li><u>Internal Control</u>: The plan of organization and all the methods and measures in place to monitor assets, prevent fraud, minimize errors and assure compliance with laws and policies.</li> <li><u>Segregation of Duties</u>: An internal control measure that prevents a single person from having direct power over every aspect of a financial operation or transaction.</li> <li><u>WAC</u>: A Warrant Authorization Card.</li> <li><u>Warrant</u>: A payment instrument, used by the government, similar to a check. Where a check is an immediate draft upon the drawer's bank, a warrant is, in effect, a promise to pay upon the availability of funds.</li> <li><u>Warrant Authorization Card</u>: A special identification card issued to those agency representatives authorized to pick up warrants on behalf of their agencies.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>Inappropriate access to State warrants could result in the misappropriation of State assets. Managing the distribution of warrants so that only qualified individuals can gain possession of warrants is an important aspect of reducing the State's exposure to misappropriation.</li> </ul>

<b><i>Unit</i></b>	<b>Internal Audit, Application Security and Policy</b>
<b><i>Group</i></b>	<b>Applications Security</b>
<b><i>Principal Service</i></b>	The maintenance of files containing official signatures.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To minimize financial risks to the State by assuring that only those authorized to do so are executing certain documents.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Verification of appointments.</li> <li>• Maintenance of signature files.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Validated signature documents.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Reasonable internal control over signature authority relating to financial transactions.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An accountant or financial services technician with an understanding of or willingness to learn internal controls.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• An operation, conducted mainly independently, requiring an understanding of internal controls.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Financial documents signed by those not authorized to do so could result in losses to the State.</li> </ul>



<b>Unit</b>	<b>Internal Audit, Application Security and Policy</b>
<b>Group</b>	<b>Policy</b>
<b>Principal Service</b>	The development and publication of Statewide administrative and accounting policies.
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To provide accounting and administrative guidance to State agencies.</li> <li>• To limit expenditures to those that comply with State laws.</li> <li>• To assist agency personnel in making appropriate and legal accounting and administrative decisions.</li> <li>• To reduce errors and, hence, the time required to correct the effects of errors that have been made.</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Writing and publishing the State of Arizona Accounting Manual (SAAM).</li> <li>• Writing and publishing Technical Bulletins (TBs).</li> <li>• Writing and publishing supplements to the HRMS User's Manual.</li> <li>• Writing and publishing Statewide Policy Memoranda.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Policy documents.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• Increased guidance to State agencies.</li> <li>• Reduced errors in the recordation of State accounting transactions.</li> <li>• Increased compliance with State and Federal laws and policies.</li> <li>• Reduction of risk associated with non-compliance with laws and policies.</li> </ul>
<b>Customers/Stakeholders</b>	<ul style="list-style-type: none"> <li>• All State agencies, particularly accounting, human resources and payroll personnel.</li> </ul>
<b>Staffing Requirements</b>	<ul style="list-style-type: none"> <li>• An accountant with a working knowledge of GASB and FASB Statements, Federal law as it applies to employment, taxes and grants, the Arizona Revised Statutes, and State accounting, personnel and payroll operations; with a knowledge of AFIS and HRMS; with better than average skills in written and oral communication; and who can work both alone and with others.</li> </ul>
<b>Other Comments</b>	<ul style="list-style-type: none"> <li>• This work requires self-discipline, self-motivation and a virtually unlimited capacity to accept criticism.</li> </ul>
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> <li>• <u>FASB</u>: The Financial Accounting Standards Board; the national regulatory board of financial accounting.</li> <li>• <u>GASB</u>: The Government Accounting Standards Board; the regulatory board of governmental accounting.</li> <li>• <u>HRMS</u>: Human Resources Management System; the State's primary automated payroll system.</li> <li>• <u>State of Arizona Accounting Manual</u>: SAAM is the authoritative codification of Arizona government accounting practices.</li> <li>• <u>Technical Bulletins</u>: Specialized communiqués involving accounting and administration.</li> </ul>
<b>Significance to the State</b>	<ul style="list-style-type: none"> <li>• Without policy guidelines the State would not achieve statewide consistency in the treatment of accounting events; this would, in turn, lead to incorrect reporting of the State's financial position.</li> <li>• Policy guidelines help to reduce risks arising from inappropriate administrative actions.</li> </ul>

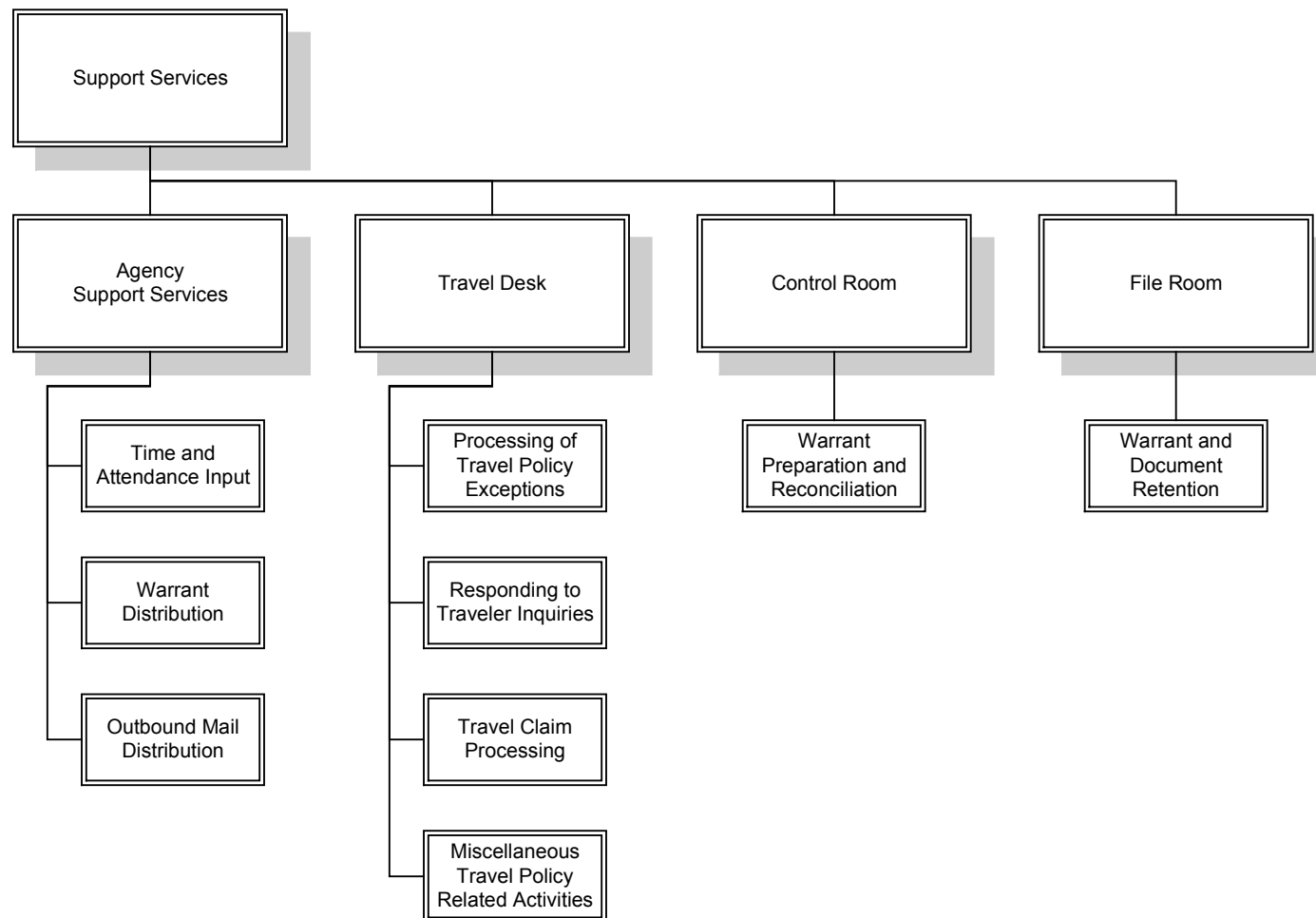
<b><i>Unit</i></b>	<b>Internal Audit, Application Security and Policy</b>
<b><i>Group</i></b>	<b>Policy</b>
<b><i>Principal Service</i></b>	Responses to the questions from agency personnel with respect to accounting and administrative policies and procedures in effect in the State of Arizona.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To quickly and correctly respond to queries concerning the appropriateness of a contemplated action.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Responding to emails, letters and memoranda, generally by way of the same medium through which the inquiry was received (telephone, letters, memoranda, e-mails, personal interviews).</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Research and responses.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Inappropriate activity is often circumvented.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• An accountant with a working knowledge of GASB and FASB Statements, Federal law as it applies to employment, taxes and grants, the Arizona Revised Statutes, and State accounting, personnel and payroll operations; a knowledge of existing State policies and procedures; with a knowledge of AFIS and HRMS; with better than average skills in written and oral communication; and who can work both alone and with others.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• This work requires self-discipline, self-motivation and a virtually unlimited capacity for criticism.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's primary automated accounting system.</li> <li>• <u>FASB</u>: The Financial Accounting Standards Board; the national regulatory board of financial accounting.</li> <li>• <u>GASB</u>: The Government Accounting Standards Board; the regulatory board of governmental accounting.</li> <li>• <u>HRMS</u>: Human Resources Management System; the State's primary automated payroll system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is better to avoid an inappropriate action than to attempt to correct the results from such an action. By responding to the inquiries of agencies with respect to policy matters, we are able to assist agency management in making appropriate choices.</li> </ul>

<b><i>Unit</i></b>	<b>Internal Audit, Application Security and Policy</b>
<b><i>Group</i></b>	<b>Policy</b>
<b><i>Principal Service</i></b>	Production of forms for Statewide use.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To provide standard forms to support and document accounting and administrative functions.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Form design, implementation and publication.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Forms.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• More easily accomplished, more standardized and better-documented financial events.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies, employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A fiscal service specialist with a knowledge of State accounting and payroll functions.</li> <li>• A knowledge of Word and Excel.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• While not a difficult job, it is one that requires a reasonable degree of effort to do it right.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• N/A.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Processes are more efficient, and certainly better documented, when supported by appropriate forms.</li> </ul>

<b><i>Unit</i></b>	<b>Internal Audit, Application Security and Policy</b>
<b><i>Group</i></b>	<b>Policy</b>
<b><i>Principal Service</i></b>	Web maintenance activities.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To communicate policy and procedure guidelines to all agencies.</li> <li>• To provide reproducible and often interactive forms to all agencies efficiently, effectively and economically.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Posting SAAM sections, TBs as well as new and modified forms to the GAO Website.</li> <li>• Producing news articles relating to policy matters.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Posted policy documents, forms and news articles.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Better, faster and cheaper communication to the interested parties in all agencies.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All agencies and others with an interest in the State's policies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A fiscal service technician with a knowledge of FTP and Front Page.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• While not difficult, it requires some forethought to do the job correctly.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>FTP</u>: File Transfer Protocol, a software utility used to move files.</li> <li>• <u>Front Page</u>: A software page used to design Web pages.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Being able to communicate with agencies by way of the Web saves the State thousands of dollars in printing costs each year.</li> </ul>

<b><i>Unit</i></b>	<b>Internal Audit, Application Security and Policy</b>
<b><i>Group</i></b>	<b>Policy</b>
<b><i>Principal Service</i></b>	Staff development and training.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To provide GAO staff training in certain technical topics such as specialized AFIS techniques, State policy issues, etc.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Production of training materials and presentation of classes.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Training materials and classes.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Better, faster and cheaper communication to the interested parties in all agencies.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Initially and directly, GAO employees; ultimately and indirectly all agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A degreed accountant with a knowledge of or willingness to learn AFIS, State policy and other technical matters plus an ability to produce and present course materials.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>AFIS</u>: Arizona Financial Information System; the State's principal automated accounting system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• GAO employees are often questioned by their customers on very technical matters; the accuracy of these responses has a significant impact on statewide accounting activities.</li> </ul>

# Support Services Functional Organization Chart



<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Agency Support Services</b>
<b><i>Principal Service</i></b>	Time and Attendance Input
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To ensure that personnel in agencies serviced by the CSB are paid accurately and on a timely basis.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Input of time and attendance information into HRMS for personnel employed by agencies serviced by the CSB.</li> <li>• Assists employees in registering for training classes.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Correct employee compensation disbursements.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Timely and correct compensation to State employees.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative, computer and customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>CSB</u>: Central Service Bureau – a unit within the GAO that provides accounting, payroll and other financial services to smaller State agencies.</li> <li>• <u>HRMS</u>: Human Resources Management System – the State’s principal automated payroll system.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Making sure employees of even the smallest agencies are paid correctly and on time is of significant importance to the State.</li> </ul>

<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Agency Support Services</b>
<b><i>Principal Service</i></b>	Warrant Distribution – Vendor and Payroll Warrants
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Timely and accurate distribution of warrants to drawing agencies.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Receipt of warrants and related reports from Control Room.</li> <li>• Reconciliation of warrants received.</li> <li>• Sorting of warrants and related reports by agency.</li> <li>• Distribution of warrants and related reports to drawing agencies.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Correct and timely distribution of warrants and related reports to drawing agencies.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Vendors, employees and other claimants paid on a timely basis.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Vendors, employees and other claimants of the State of Arizona.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative, computer and customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>Warrant</u>: A negotiable financial instrument, similar to a check, promising payment upon the availability of funds.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Confidence in the financial stability of the State is enforced through prompt remittance, which, in turn, is supported by timely and correct distribution of warrants to the drawing agencies.</li> </ul>



<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Agency Support Services</b>
<b><i>Principal Service</i></b>	Outbound Mail Distribution
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• Timely and accurate distribution of mail from GAO to the State agencies.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Sort outbound mail by agency.</li> <li>• Place sorted outbound mail into appropriate distribution slots.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Correct and timely distribution of outbound mail to State agencies.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Critical information delivered to State agencies.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• Administrative, computer and customer service skills.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Decisions made at State agencies are often deferred awaiting responses or other information from the GAO. Quickly and correctly distributing the mail helps to speed overall government operations.</li> </ul>

<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Travel Desk</b>
<b><i>Principal Service</i></b>	Processing of Travel Policy Exceptions
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To appropriately balance the directives of State policy with the requirements imposed by circumstance in order to accommodate the best interests of the State.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Review policy exception requests conducting research as necessary.</li> <li>• Recommend and draft appropriate responses to requesters.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Approvals or denials of requests for travel policy exceptions.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• A more efficient, effective and economical government.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A knowledge of or willingness to learn State travel policy.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is important that in the matter of travel, the State balance flexibility, economy and effectiveness so that State workers and the agencies for which they work can achieve their mandates at the lowest costs possible.</li> </ul>

<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Travel Desk</b>
<b><i>Principal Service</i></b>	Responding to Traveler and Traveler-related Inquiries.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To provide State employees traveling for the State and their employing agencies timely and correct responses to travel related questions.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Respond to telephone calls, e-mail or paper correspondence requesting policy information related to traveling for the State.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Answers to travel-related questions.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• Better informed State travelers; better compliance with State policy.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies and their employees who travel on public business.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A knowledge of or willingness to learn State travel policy.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• The efficient and economic management of State travel requires that travelers and their management understand and comply with State travel policy.</li> </ul>

<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Travel Desk</b>
<b><i>Principal Service</i></b>	Travel Claim Processing
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To insure that the travel claims produced by certain agencies conform to State travel policy.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Review of travel claims for select agencies.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Reviewed and, if necessary, corrected travel claims.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• State travel that conforms to State policy.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• Certain State agencies.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A knowledge of or willingness to learn State travel policy.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• Compliance with State travel policy provides for efficient and effective State business travel.</li> </ul>

<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>Travel Desk</b>
<b><i>Principal Service</i></b>	Miscellaneous Travel Policy Related Activities.
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To make sure State travel policy is up-to-date.</li> <li>• To assist State employees to attend the required travel classes.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Keep apprised of changes in Federal reimbursement rates.</li> <li>• Review travel websites and other sources of information for travel and lodging rates and other information of interest to State travelers.</li> <li>• Register State employees in the travel classes required by their duties.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Recommendations for changes to State travel policy and reimbursement rates, which must be approved by the JLBC.</li> <li>• Analyses of the impact recommended changes would have on State finances.</li> </ul>
<b><i>Outcomes</i></b>	<ul style="list-style-type: none"> <li>• A fair, reasonable and up-to-date travel policy.</li> <li>• State travelers registered in appropriate classes.</li> </ul>
<b><i>Customers/Stakeholders</i></b>	<ul style="list-style-type: none"> <li>• All State agencies and their employees.</li> </ul>
<b><i>Staffing Requirements</i></b>	<ul style="list-style-type: none"> <li>• A knowledge of or willingness to learn State travel policy.</li> </ul>
<b><i>Other Comments</i></b>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
<b><i>Key Terms/Definitions</i></b>	<ul style="list-style-type: none"> <li>• <u>JLBC</u>: Joint Legislative Budget Committee; a Legislative entity that concerns itself principally with financial matters.</li> </ul>
<b><i>Significance to the State</i></b>	<ul style="list-style-type: none"> <li>• It is necessary that State travel policy be fair to travelers, State Government and citizens of the State of Arizona.</li> </ul>

<b>Unit</b>	<b>Support Services</b>
<b>Group</b>	<b>Control Room</b>
<b>Principal Service</b>	Warrant Preparation and Reconciliation
<b>Goals/Objectives</b>	<ul style="list-style-type: none"> <li>• To reconcile warrants produced with warrants received from the Data Center.</li> <li>• To signature stamp DES and DOR warrants.</li> <li>• Sort payroll reports, advices and warrants.</li> <li>• Keep track of warrant stock</li> </ul>
<b>Activities/Methods</b>	<ul style="list-style-type: none"> <li>• Perform a daily reconciliation between vendor warrants received from the Data center and warrants produced via the AFIS system.</li> <li>• Manually sorts the payroll reports, warrants and advices by agency.</li> <li>• Conducts research as necessary over system tape or report issues.</li> <li>• Prepares DES and DOR warrants for the agencies on a daily basis.</li> <li>• Distributes reports on CD to agencies.</li> </ul>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Reconciliations</li> <li>• Signed warrants</li> <li>• Payroll prepared for distribution</li> </ul>
<b>Outcomes</b>	•
<b>Customers/Stakeholders</b>	• All State agencies preparing payroll or vendor warrants and reports.
<b>Staffing Requirements</b>	• Reconciliation, administrative and customer service skills
<b>Other Comments</b>	• This position also assists with File Room duties.
<b>Key Terms/Definitions</b>	<ul style="list-style-type: none"> <li>• <u>DES</u>: Department of Economic Security – an agency of the State of Arizona.</li> <li>• <u>DOR</u>: Department of Revenue – an agency of the State of Arizona.</li> <li>• <u>Warrant</u>: A negotiable financial instrument, similar to a check, promising payment upon the availability of funds.</li> </ul>
<b>Significance to the State</b>	• Very significant portion of the control of the blank warrant stock. Agencies receive vendor and payroll warrants via the services performed here. DES and DOR also receive their agency specific warrants via the processes done here.

<b><i>Unit</i></b>	<b>Support Services</b>
<b><i>Group</i></b>	<b>File Room</b>
<b><i>Principal Service</i></b>	Warrant and document retention
<b><i>Goals/Objectives</i></b>	<ul style="list-style-type: none"> <li>• To retain warrants or warrant images for the 5-year retention period.</li> <li>• To retain GAO documents for their specific retention periods.</li> <li>• To retrieve warrant copies or images from agency requests.</li> <li>• Fill order form requests for forms that are not on the Internet.</li> </ul>
<b><i>Activities/Methods</i></b>	<ul style="list-style-type: none"> <li>• Filing CD's or paper warrants</li> <li>• Pulling warrants for the Treasurer's Office, other agencies or GAO based on their request.</li> <li>• Ordering copies of warrants as needed from the contract bank.</li> <li>• Tracking GAO document information based on location, GAO File Room, Library and Archives, etc.</li> </ul>
<b><i>Outputs</i></b>	<ul style="list-style-type: none"> <li>• Copies of warrants</li> <li>• Form orders</li> </ul>
<b><i>Outcomes</i></b>	•
<b><i>Customers/Stakeholders</i></b>	• All State agencies, GAO, Treasurer's Office
<b><i>Staffing Requirements</i></b>	• Administrative, computer and customer service skills.
<b><i>Other Comments</i></b>	•
<b><i>Key Terms/Definitions</i></b>	• <u>Warrant</u> : A negotiable financial instrument, similar to a check, promising payment upon the availability of funds.
<b><i>Significance to the State</i></b>	• This area retains all warrants produced by the State of Arizona. Any copies or research to be done on cleared warrants, where a copy of the actual warrant is needed is done through this area.

<b>Resources</b>	<b>Descriptions</b>	<b>Access/Availability</b>
<b><i>State of Arizona Accounting Manual</i></b>	SAAM is the State's official overall guide to accounting policies and procedures for Arizona Government.	<a href="http://www.gao.state.az.us">www.gao.state.az.us</a>
<b><i>Technical Bulletins</i></b>	TBs are brief, topical, official policy and procedure memoranda.	<a href="http://www.gao.state.az.us">www.gao.state.az.us</a>
<b><i>AFIS Reference Manual</i></b>	The guide to the correct use of the Arizona Financial Information System, the State's principal automated accounting system.	<a href="http://www.gao.state.az.us">www.gao.state.az.us</a>
<b><i>A Guide to State Administrative Requirements</i></b> <b><i>(also known as the SMART Handbook)</i></b>	Though designed primarily as a guide to ADOA services for the management personnel of smaller agencies, this publication is filled with useful information for anyone with an interest in ADOA's role in State Government.	<a href="http://www.adoa.state.az.us">www.adoa.state.az.us</a>
<b><i>Arizona @ Your Service</i></b>	The official website of the Government of the State of Arizona. It contains, in addition to a lot of other useful information, links to the websites of almost all the other State agencies.	<a href="http://www.az.gov">www.az.gov</a>
<b><i>The ADOA Website</i></b>	The official website of the Arizona Department of Administration contains a wealth of information about ADOA services and publications, such as the SMART Handbook. It also contains an online, statewide employee search.	<a href="http://www.adoa.state.az.us">www.adoa.state.az.us</a>



<b>Resources</b>	<b>Descriptions</b>	<b>Access/Availability</b>
<b><i>The GAO Website</i></b>	The official website of the General Accounting Office. It contains GAO's official publications, such as the SAAM and TBs, all agency topical memoranda, an employee search, an inventory of online forms and notices about current events. All GAO employees should register to automatically receive email notifications about matters of interest and importance. The GAO Website also contains links to a number of other sites of use to visitors.	<a href="http://www.gao.state.az.us">www.gao.state.az.us</a>
<b><i>The Arizona Government University</i></b>	AzGU is the central, general training facility for State of Arizona employees. AzGU offers courses on the State's automated accounting and payroll systems, management, ethics, computer skills and other topics of value and interest to State employees. AzGU also is the clearing house for a number of classes to prepare for or to meet the continuing professional education requirements of accounting, budgeting and financial disciplines.	<a href="http://www.azgu.gov">www.azgu.gov</a>
<b><i>The Arizona State Legislature Website</i></b>	This official website of Arizona's Senate and House of Representatives. This website keeps all interested parties abreast of the lawmaking process – and the laws that have already been made – in Arizona.	<a href="http://www.azleg.state.az.us">www.azleg.state.az.us</a>
<b><i>The Arizona Secretary of State Website</i></b>	Here can be found the Arizona Administrative Code, a series of rules dealing with personnel, procurement, professional regulation and a number of other matters of importance to the State of Arizona.	<a href="http://www.sos.state.az.us">www.sos.state.az.us</a>
<b><i>U.S. Government FirstGov Website</i></b>	A website of the U.S. Government directing visitors to other locations dealing with Federal laws, rules and agencies.	<a href="http://www.firstgov.gov">www.firstgov.gov</a>